REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2019

Revised Template 30th June 2019

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -KISUMU WEST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values

1. Patriotism – we uphold the national pride of all Kenyans through our work
2. Participation of the people- We involve citizens in making decisions about programmes we fund
3. Timeliness – we adhere to prompt delivery of service
4. Good governance – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. Sustainable development – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

The NGCDF Kisumu West Constituency day-to-day management is under the following key organs:

i. National Government Constituencies Development Fund Board (NGCDFB)
ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Naphtally Mulesi Ochuma
2.	Sub-County Accountant	Joash Odhiambo
3.	Chairman NGCDFC	Elijah Akomo Were
4.	Member NGCDFC	Hellen Sijenyi
5.	Member NGCDFC	Halima Mwanika Ramadhan

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -Kisumu West Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF Kisumu West Constituency Headquarters

P.O. Box 3652, 40100

CDF Building, Ojolla

Kisumu West District Headquarters

Off Kisumu-Busia Road, Kisumu, KENYA

(f) NGCDF Kisumu West Constituency Contacts

Telephone: (254) 057 2020815

E-mail: cdfkisumuwest@cdf.go.ke,

Website: www.kisumuwestcdf.go.ke,

(g) NGCDF Kisumu West Constituency Bankers

1. Equity Bank
   Kisumu Main Branch
   Account no: 029026014406
   P.O Box 3621, 40100,
   Kisumu

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

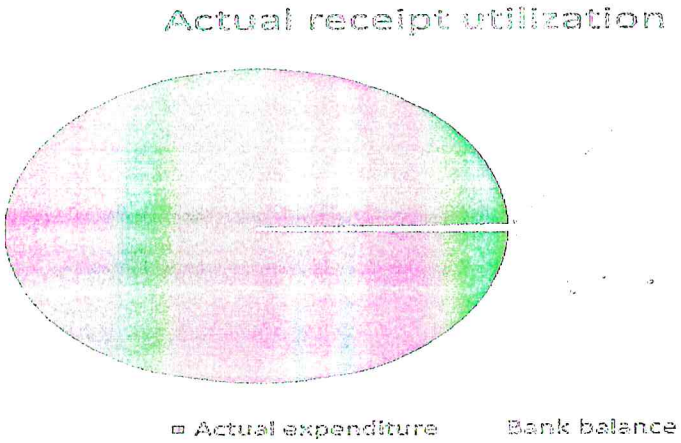
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

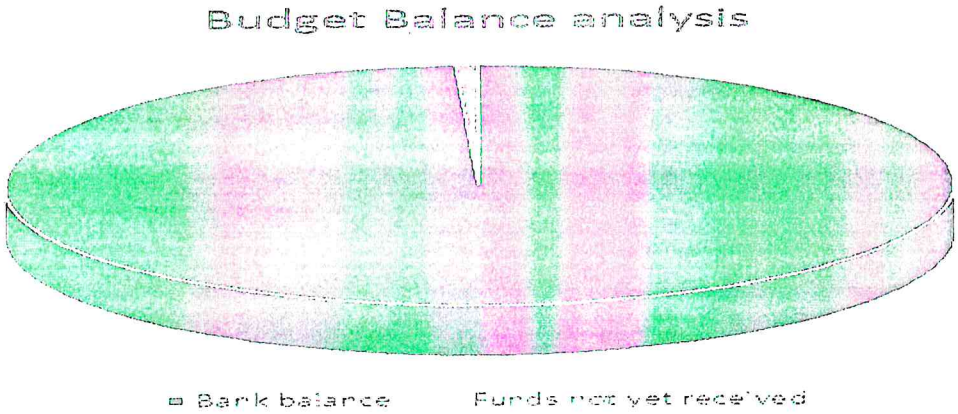
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

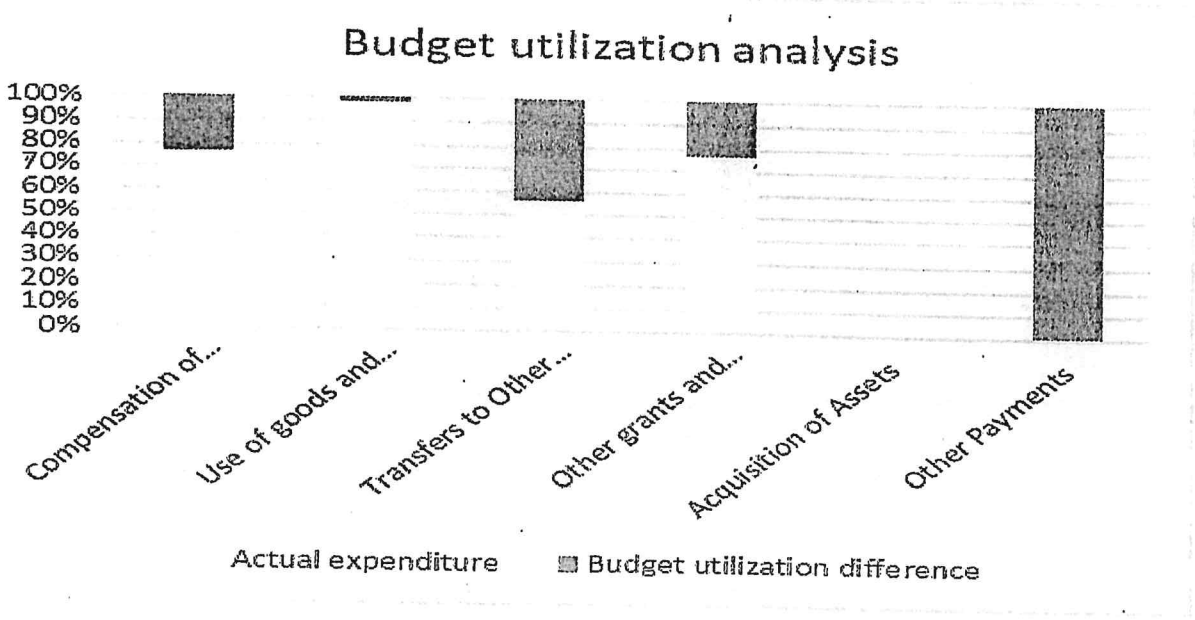
I would like to appreciate the NGCDF Kisumu West Constituency committee and staff team for their huge contribution since the beginning of the financial year and the commitment exhibited by you all in helping steer the affairs of the constituency.

Budget Summary

The final budget for the financial year 2018-2019 was 168,490,569: the original allocation of Kshs 109,040,876, prior years owing of Kshs. 55,284,483 and the balance brought forward of 4,165,210. The amount received by the constituency from the Board was Kshs. 108,784,483 and an A.I.A of Kshs. 63,000. Of the amount received was expensed as follows; compensation to employees was Kshs. 2,645,747, use of goods and services Kshs. 10,909,855, transfer to other government units Kshs 41,457,362, other grants and transfers Kshs. 57,573,749 and the balance for the financial year was 425,980. The following are some graphical presentation;







KEY ACHIEVEMENTS

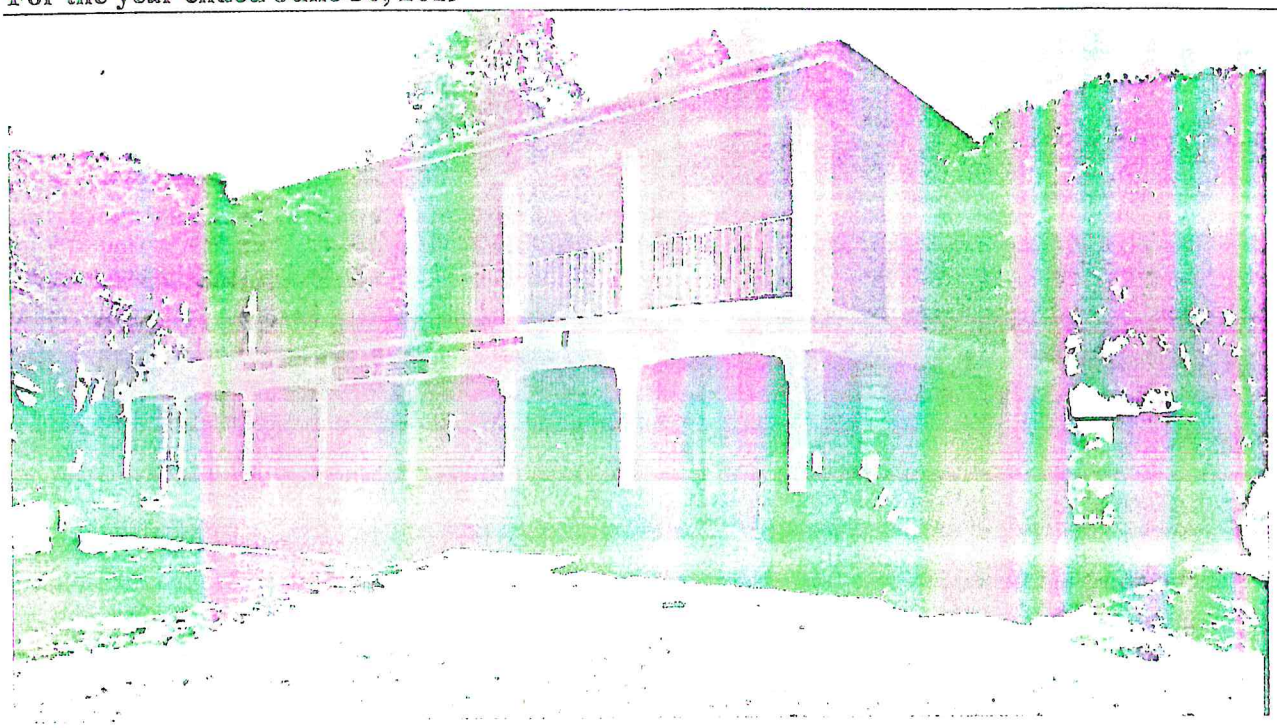
- Launching of the strategic plan 2018/2022
- Completion of 5 best practice projects within the financial year
- Training of staff, PMC, and CDFC
- Utilising 98% of funds that were disbursed to the constituency

CHALLENGES

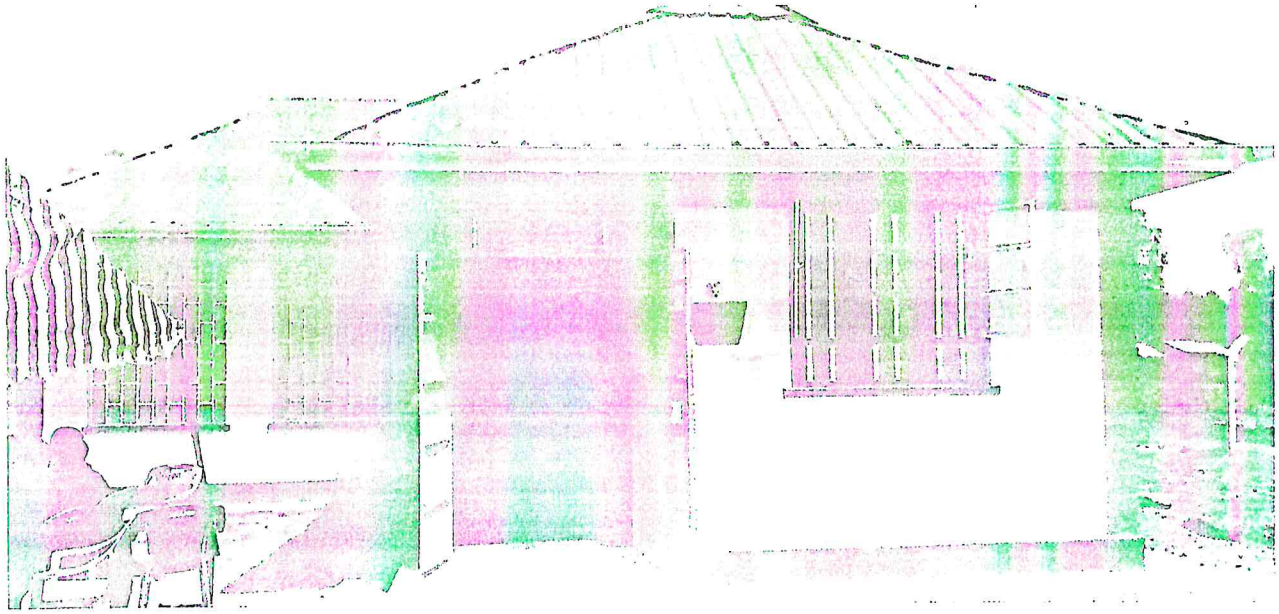
During the year under review The high cost of materials has made budgeting a enormous tasks, this is because by the time we always receive funds from the board, and due to inflation the funds allocated are always not enough to complete a project this leads to variations and the board has not put proper mechanism on how to handle such variations.

PROJECT IMPLEMENTATION

The following are some of the projects that were implemented.



HUMA GIRLS SECONDARY LABORATORY



Korando A/B assistant chief offices

ELIJAH AKOMO WERE
SIGN.....
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Kisumu West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kisumu West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kisumu West Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-Kisumu West Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

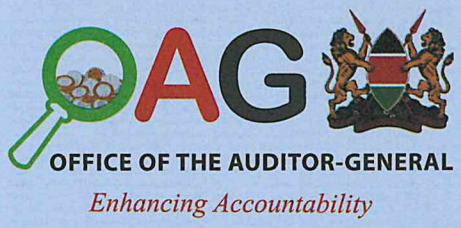
Approval of the financial statements

The NGCDF-Kisumu West Constituency financial statements were approved and signed by the Accounting Officer on 4th September 2019.

Fund Account Manager	Sub-County Accountant
Name: Naphtally M. Ochuma	Name: Joash Odhiambo
	ICPAK Member Number:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kisumu West Constituency set out on pages 8 to 44, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kisumu West Constituency as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Accuracy of the Financial Statements

The statement of assets and liabilities reflects a net financial assets balance of Kshs.298,634 while the recomputed amount is a negative balance of Kshs.298,634. In addition, the statement reflects a net financial position (shown as net liabilities) balance of Kshs.298,634 while the recomputed amount is also a negative balance of Kshs.298,634.

Further, the statement shows a comparative total financial liabilities balance of Kshs.724,615 which differs with the nil balance reflected in the prior year's audited financial statements.

In the circumstances, the accuracy of the financial statements could not be confirmed.

2. Unreconciled Variance on Unutilized Funds

The summary statement of appropriation - recurrent and development combined reflects a budget under-utilization of Kshs.55,179,242 which differs with the unutilized funds balance of Kshs.55,966,855 reflected under Note 15.3 to the financial statements. Further, Annex 3 reflects an unutilized funds balance of Kshs.55,903,856.

In the circumstances, the accuracy of the unutilized funds balance could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Kisumu West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.168,553,569 and Kshs.108,847,483 respectively, resulting into an under-funding of Kshs.59,643,086 or 35% of the budget. Similarly, the Fund expended Kshs.113,311,327 against an approved budget of Kshs.168,490,569 resulting to an under-expenditure of Kshs.55,179,242 or 33% of the budget.

The under-funding and under-performance is an indication that programs and activities were not implemented as planned hence the intended objectives of improving delivery of services to the residents of Kisumu West Constituency were not achieved.

2. Unresolved Prior Year Audit Matters

As disclosed under the progress on follow up of auditor recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at

30 June, 2019. Management has not provided satisfactory reasons for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Delayed Implementation of Projects

The Fund had an approved development budget of Kshs.63,938,009 in the financial year 2018/2019 to implement thirty-four (34) new projects and complete other ongoing projects within the Constituency. However, the Project Implementation Status report as at 30 June, 2019 indicated that twenty-five (25) projects with a combined budget of Kshs.40,540,387 were still ongoing. Delayed completion of projects may lead to cost escalations hence value for money may not be obtained from the Projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the Fund's financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective manner.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with

the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue as a going concern or to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

11 November, 2021

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	108,784,483	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	63,000	108,514
TOTAL RECEIPTS		**108,847,483**	**43,513,686**
PAYMENTS			
Compensation of employees	4	3,370,361	3,128,618
Use of goods and services	5	10,909,855	6,359,779
Transfers to Other Government Units	6	41,457,362	29,113,491
Other grants and transfers	7	57,573,749	11,757,999
Acquisition of Assets	8	-	131,640
Other Payments	9	-	-
TOTAL PAYMENTS		**113,311,327**	**50,491,527**
SURPLUS/DEFICIT		**(4,463,844)**	**(6,977,841)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kisumu West Constituency financial statements were approved on 4th September 2019 and signed by:

Fund Account Manager
Name: Naphtally M. Ochuma

Sub-County Accountant
Name: Joash Odhiambo
ICPAK Member Number:

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018 – 2019	2017 - 2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	425,980	4,165,210
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		**425,980**	**4,165,210**
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		**425,980**	**4,165,210**
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	15B	724,614	
Total Financial Liabilities		**724,614**	**724,615**
NET FINANCIAL ASSETS		**298,634**	**4,165,210**
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	4,165,210	10,708,051
Surplus/Deficit for the year		(4,463,844)	(6,977,841)
Prior year adjustments	14	-	435,000
NET LIABILITIES		**298,634**	**4,165,210**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kisumu West Constituency financial statements were approved on 4th September 2019 and signed by:

Fund Account Manager
Name: Naphtally M. Ochuma

Sub-County Accountant
Name: Joash Odhiambo
ICPAK Member Number:

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2018 - 2019	2017 – 2018
Receipts		Kshs	Kshs
Transfers from CDF Board	1	108,784,483	43,405,172
Other Receipts	3	63,000	108,514
Total Receipts		108,847,483	43,513,686
Payments			
Compensation of Employees	4	3,370,631	3,128,618
Use of goods and services	5	10,909,855	6,359,779
Transfers to Other Government Units	6	41,457,362	29,113,491
Other grants and transfers	7	57,573,749	11,757,999
Other Payments	9	-	-
Total Payments		113,311,327	50,359,887
Total Receipts Less Total Payments		(4,463,844)	(6,846,201)
Adjusted for:			
Outstanding Imprest	11	-	-
Retention	12A	-	-
Gratuity Payable	12B	724,614	-
Prior Year adjustment	14	-	435,000
Net Adjustments		-	435,000
Net cash flow from operating activities		(3,739,229)	(6,411,201)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	131,640
Net cash flows from Investing Activities		-	(131,640)
NET INCREASE IN CASH AND CASH EQUIVALENT		(3,739,229)	(6,542,841)
Cash and cash equivalent at BEGINNING of the year	13	4,165,210	10,708,051
Cash and cash equivalent at END of the year		425,980	4,165,210

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kisumu West Constituency financial statements were approved on 4th September 2019 2019 and signed by:

Fund Account Manager
Name: Naphtally M. Ochuma
ICPAK Member Number:

Sub-County Accountant
Name: Joash Odhiambo

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	59,449,693	168,490,569	108,784,483	59,706,086	64.6%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts (AIA)	-	-	-	63,000	(63,000)	
TOTAL RECEIPTS	**109,040,876**	**59,512,693**	**168,553,569**	**108,847,483**	**59,643,086**	**64.6%**
PAYMENTS			-		-	
Compensation of Employees	3,017,445	434,847	3,452,292	3,370,361	81,931	97.6%
Use of goods and services	6,796,234	4,259,224	11,055,458	10,909,855	145,602	98.7%
Transfers to Other Government Units	56,541,850	16,905,200	73,447,050	41,457,362	31,989,687	56.4%
Other grants and transfers	42,685,347	32,173,395	74,858,742	57,573,749	17,284,994	76.9%
Acquisition of Assets	-	-	0	-	-	0.0%
Other Payments	-	5,677,027	5,677,027		5,677,027	0.0%
TOTAL	**109,040,876**	**59,449,693**	**168,490,569**	**113,311,327**	**55,179,242**	66.8%

(a) *The constituency managed to collect Kshs 63,000 through sale of tender.*

(b) *Under-utilization in other payments; is due to the fact that there is Kshs 1,000,000 for audit fee that the board has not given direction on how to utilize, the constituency has sought for reallocation and the board has not approved, which is still in process and Kshs 4,677,027 for constituency hubs which has not been implemented due to lack of clear direction on implementation from the board.*

(c) *Under-utilization in transfer to other government units and other grants and transfers is because the constituency had only received 50% of the allocations.*

(d) *The changes in the original budget and the final budget is due to the fact that there was an opening balance from the previous year 2017/18 of Kshs 4,165,210, additional funding of Kshs 11,379,310.34, Kshs 500,000 still expected from the board and balance of remaining funds for 2017/18 Kshs 43,405,172.80.*

The NGCDF-Kisumu West Constituency financial statements were approved on 4th September 2019and signed by:

Fund Account Manager
Name: Naphtaly Ochuma

Sub-County Accountant
Name:
ICPAK Member Number:

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

1.0 Administration and Recurrent					
1.1 Compensation of employees					
EMPLOYESS SALARIES	2,795,685	432,687	3,228,372	3,148,602.00	79,770.00
GOODS AND SERVICES	1,787,176	340,154	2,127,330	2,114,285.00	13,045.11
NHIF	77,760	2,160	79,920	77,760.00	2,160.00
NSSF	144,000	-	144,000	144,000.00	0.00
COMMITTEE EXPENSE	1,737,832	390,869	2,128,701	1,998,100.00	130,600.88
SUB-TOTAL	6,542,453	1,165,870	7,708,323	7,482,747.00	225,575.99
2.0 Monitoring and evaluation					
2.1 Capacity building					
CDFC/PMC CAPACITY BUILDING	1,494,858	359,428	1,854,286	1,677,650	176,636
2.2 Committee allowances					
COMMITTEE EXPENSES	1,113,943	-	1,113,943	1,017,695	96,248
2.3 Use of goods and services					
GOODS AND SERVICES	662,425	-	662,425	607,125	55,300
SUB-TOTAL	3,271,226	359,428	3,630,654	3,302,470	328,184
3.0 Emergency					
EMERGENCY PROJECTS	5,738,993	4,637,931	10,376,924	5,805,788	4,571,136
SUB-TOTAL	5,738,993	4,637,931	10,376,924	5,805,788	4,571,136
3.1 Primary Schools					
NAWA PRIMARY	1,731,351	-	1,731,351	-	1,731,351
ESHIVALU PRIMARY	1,731,351	-	1,731,351	-	1,731,351
SIANDA PRIMARY	2,000,000	-	2,000,000	-	2,000,000
THENGRE PRIMARY	250,000	735,270	985,270	985,270	0

ONGALO PRIMARY	2,000,000	-	2,000,000	-	2,000,000
MBOTO PRIMARY SCHOOL	1,300,000	-	1,300,000	1,100,000	200,000
SANGANYINYA PRIMARY	2,000,000	-	2,000,000	-	2,000,000
KUOYO PRIMARY	2,600,000	-	2,600,000	-	2,600,000
KOTETNI PRIMARY	2,600,000	-	2,600,000	2,200,000	400,000
KISIAN PRIMARY	2,000,000	-	2,000,000	-	2,000,000
MKENDWA PRIMARY	2,000,000	-	2,000,000	-	2,000,000
BAR OGWAL PRIMARY SCHOOL	2,000,000	-	2,000,000	-	2,000,000
DAGO KOKORE PRIMARY SCHOOL	1,706,350	-	1,706,350	1,706,350	-
KODIAGA PRIMARY SCHOOL	-	800,000	800,000	800,000	-
SAVINGS	-	600	600	-	600
SUB-TOTAL	23,919,051	1,535,870	25,454,921	6,791,620	18,663,301
3.2 Secondary schools					
ULALO SECONDARY SCHOOL	-	1,410,165	1,410,165	1,410,165	-
DAGO KOKORE SECONDARY	2,200,000	-	2,200,000	-	2,200,000
BAR KORUMBA SECONDARY	650,000	-	650,000	650,000	-
USARE SECONDARY	650,000	930,000	1,580,000	1,580,000	-
ELUHOBE SECONDARY	-	570,000	570,000	570,000	-
SUNGA SECONDARY	2,600,000	-	2,600,000	2,200,000	400,000
OGADA SECONDARY	2,089,970	-	2,089,970	2,089,470	500
SIANDA SECONDARY	-	-	-	-	-
CHULAIMBO SECONDARY	1,693,570	-	1,693,570	1,693,570	-
OBEDE SECONDARY	4,825,887	3,526,965	8,352,852	3,526,966	4,825,886
OBAMBO SECONDARY	1,367,141	-	1,367,141	1,367,141	-
BISHOP OKOTH OJOLLA SECONDARY	5,530,490	4,292,350	9,822,840	9,822,840	-

BAR UNION SECONDARY	3,300,000	-	3,300,000	-	3,300,000
NYANGIJA SECONDARY	2,600,000	-	2,600,000	-	2,600,000
DAGO THIM SECONDARY	5,115,740	4,639,850	9,755,590	9,755,590	-
SUB-TOTAL	32,622,798	15,369,330	47,992,128	34,665,742	13,326,386
3.4 Security projects					
DAGO POLICE STATION	1,172,760	-	1,172,760	1,172,760	-
OJOLLA AP HOUSES	1,821,600	1,000,000	2,821,600	2,821,600	-
KOGONY ASSISTANT CHIEF OFFICE	-	1,409,254	1,409,254	1,409,254	-
OGAL AP POLICE POST	1,501,800	-	1,501,800	-	1,501,800
KORANDO A/B OFFICES	2,900,000	1,600,000	4,500,000	4,500,000	-
SAVINGS	-	11,220	11,220	-	11,220
SUB-TOTAL	7,396,160	4,020,474	11,416,634	9,903,614	1,513,020
4.2 Secondary Schools					
BURSARY SECONDARY SCHOOLS	13,739,150	9,319,990	23,059,140	27,814,691	-4,755,551
BURSARY TERTIARY SCHOOLS	13,792,295	11,193,276	24,985,571	11,587,000	13,398,571
SUB-TOTAL	27,531,445	20,513,266	48,044,711	39,401,691	8,643,020
5.0 Sports					
SPORTS	1,180,818	536,207	1,717,024	886,207	830,818
DAGO KOKORE PRIMARY SCHOOL	-	227,586	227,586	227,586	-
SUB-TOTAL	1,180,818	763,793	1,944,611	1,113,793	830,818
6.0 Environment					
7.0 Primary Schools Projects (List all the Projects)					
AKINGLI PRIMARY		55,800	55,800	55,800	-
DR ROBERT OUKO PRIMARY		55,800	55,800	55,800	-

ELUHOBE PRIMARY		56,731	56,731	56,731	-
GETA PRIMARY		55,800	55,800	55,800	-
GONGO PRIMARY		55,800	55,800	55,800	-
KANYAMONY PRIMARY		55,800	55,800	55,800	-
KAWINO PRIMARY		55,800	55,800	55,800	-
KIBWAYI PRIMARY		55,800	55,800	55,800	-
KIREMBE PRIMARY		55,800	55,800	55,800	-
KODIAGA PRIMARY		55,800	55,800	55,800	-
LISUKA PRIMARY		55,800	55,800	55,800	-
MARERA PRIMARY		55,800	55,800	55,800	-
MASENO MIXED PRIMARY		55,800	55,800	55,800	-
MAWEMBE KODERO PRIMARY		55,800	55,800	55,800	-
MBAKA OROMO PRIMARY		55,800	55,800	55,800	-
MKENDWA PRIMARY		55,800	55,800	55,800	-
NEWA PRIMARY	55,800	-	55,800	55,800	-
NYAKONGO PRIMARY	55,800	-	55,800	55,800	-
OBAMBO PRIMARY	56,731	-	56,731	56,731	-
OBEDE PRIMARY	55,800	-	55,800	55,800	-
OCHOK KADONGO PRIMARY	55,800	-	55,800	55,800	-
OKORE OGONDA PRIMARY	55,800	-	55,800	55,800	-
OLUOWA PRIMARY	55,800	-	55,800	55,800	-
SABEMBE PRIMARY	55,800	-	55,800	55,800	-
SANGANYINYA PRIMARY	55,800	-	55,800	55,800	-
SIDIKA PRIMARY	55,800	-	55,800	55,800	-
ST ALLOYS OJOLLA PRIMARY	55,800	-	55,800	55,800	-
ULALO PRIMARY	55,800	-	55,800	55,800	-
WANDEGA PRIMARY	55,800	-	55,800	55,800	-

YATH RATENG PRIMARY	55,800	-	55,800	55,800	-
KIBOSWA MARKET	-	300,000	300,000	-	300,000
DAGO MARKET	-	250,000	250,000	-	250,000
ODHENYO HILLS	-	350,000	350,000	-	350,000
MASENO MARKET	-	250,000	250,000	-	250,000
LELA MARKET	-	250,000	250,000	-	250,000
SUB-TOTAL	837,931	2,237,931	3,075,862	1,675,862	1,400,000
12.0 Others					
12.1 ICT HUBS	-	4,677,027	4,677,027	-	4,677,027
12.2 STRATEGIC PLAN	-	3,168,773	3,168,773	3,168,000	773
12.3 AUDIT FEE	-	1,000,000	1,000,000	-	1,000,000
SUB-TOTAL	-	8,845,800	8,845,800	3,168,000	5,677,800
GRAND TOTALS	109,040,876	59,449,693	168,490,569	113,311,327.50	55,179,241.17

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

IX. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Ccompliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Eentity

The financial statements are for the NGCDF-Kisumu West Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Rreceipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance
External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts
These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments
The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees
Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services
Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets
The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Eequivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2018-2019 Kshs	2017 – 2018. Kshs
1330407	Normal Allocation	AIEB005056	43,405,172.80	
		AIE B005052	11,379,310.35	
		AIE B030147	10,000,000.00	
		AIE B030454	13,000,000.00	
		AIE B006400	7,000,000.00	
		AIE A699140	11,000,000.00	
		AIE B042918	13,000,000.00	
		AIE A855877		5,500,000.00
		AIE A892773		37,905,172.00
1330408	Conditional grants	AIE NO...		-
				-
1330409	Receipt from other Constituency			-
	TOTAL		108,784,483	43,405,172

2. PROCEEDS FROM SALE OF ASSETS

There were no proceeds from sale of assets. This constituency has placed order to dispose the following which will be done once approval for disposal is obtained from the National NGCDF Board.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	63,000	28,000
Other Receipts Not Classified Elsewhere	-	80,514
Total	63,000	108,514

4. COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	1,580,987	1,536,788
Personal allowances paid as part of salary		
House allowance	402,000	380,500
Transport allowance	180,000	175,000
Leave allowance	39,000	
Other personnel payments	366,000	353,000
Employers Contribution to NSSF	77,760	75,600
Gratuity – paid	-	607,730

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings		-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	97,420
Purchase of Office Furniture and General Equipment	-	34,220
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	131,640
Total		

9. OTHER PAYMENTS

The committee allocated Kshs 4,677,000 and Kshs 1,000,000 for installation/commissioning of four ICT hubs within the constituency and payment of Audit fee respectively. However clear guidelines were not given in regards to implementation of the above projects. The committee sat and requested reallocation of the above funds to other projects. The board is yet to respond on the same.

10A: Bank Accounts (cash book bank balance)

10B: CASH IN HAND

There were no cash held by the constituency, all the cash had been surrendered to the treasury

11: OUTSTANDING IMPRESTS

The constituency had no any outstanding imprest. All imprest were dully surrendered

12A. RETENTION

There two areas of payments. Payments made directly to the contractor by CDFC from the district treasury and payments made by the PMC. Retention held by the District Treasury are paid to the DCC account hence the constituency does not have any retention monies while those held by the PMC are retained in the PMC account.

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
1. Juma Nicholas Ongalla	147,490.00	67,950.00
2. Valentine Achieng	111,589.50	50,722.50
3. James Oburu Hongo	125,029.50	55,922.50
4. Abdulrahaman Salim	106,276.50	48,307.50
5. Eliakim Onyi	142,422.50	64,737.50
6. Anne Wesonga Otieno	91,806.00	41,730.00
Total	724,614	329,370

Staffs are paid 25% of basic salary as gratuity yearly. This amount is paid after three years. The total outstanding gratuity is Kshs 724,614. Staffs were employed in 2017 accumulated gratuity to total of Kshs 329,370 and 2018 Kshs 395,244 totalling to Kshs 724,614.

13. BALANCES BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	4,165,210	10,660,556
Cash in hand		47,495.00
imprest		
Total	4,165,210	10,708,051

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	163,000	435,000
Cash in hand	-	-
Imprest		
Total	163,000	435,000

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	0.00	0.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff		
Others (*staff gratuity*)	724,614	329,371
	724,614	329,371

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	806,545	434,847
Use of goods and services	145,602	3,000,260
Amounts due to other Government entities (see attached list)	31,989,687	13,728,716
Amounts due to other grants and other transfers (see attached list)	17,347,994	36,582,669
Acquisition of assets	-	26,174
Others (*specify*)	5,677,027	5,677,027
	55,966,855	59,449,693

15.4: PMC account balances (SEE ATTACHED ANNEX 5)

	2018- 2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)		23,398,565.35
	10,846,337	23,398,565.35

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
		a	B	c	d=a-c		
Senior Management							
7.							
8.							
9.							
Sub-Total							
Middle Management							
10.							
11.							
12.							
Sub-Total							
Unionisable Employees							
13.							
14.							
Sub-Total							
Others (*specify*)							
15.Juma Nicholas Ongalla	J	81,540.00	01/09/2020	0.00	147,490.00	67,950.00	
16.Valentine Achieng	G	60,867.00	01/09/2020	0.00	111,589.50	50,722.50	
17.James Oburu Hongo	G	67,107.00	01/09/2020	0.00	125,029.50	55,922.50	
18.Abdulrahaman Salim	G	57,969.00	01/09/2020	0.00	106,276.50	48,307.50	
19. Eliakim Onyi	J	77,685.00	01/09/2020	0.00	142,422.50	64,737.50	
20. Anne Wesonga Otieno	G	50,076.00	01/09/2020	0.00	91,806.00	41,730.00	
Sub-Total		**395,244.00**		**0.00**	**724,614.00**	329,370.00	
Grand Total							

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees				
EMPLOYEE SALARIES		804,385.00	1,617,467.12	
NSSF		2,160.00	4,320.00	
NHIF		0.00		
GRATUITY			524,310.00	
Sub-Total		806,545.00	2,146,097.12	
USE OF GOODS				
GOODS AND SERVICES		55,300.26	1,653,928.45	
COMMITTEE EXPENSES		96,247.54	815,253	
GOODS AND SERVICES		13,045.11		
COMMITTEE EXPENSES		130,600.88		
CDFC/PMC CAPACITY BUILDING		176,636.15	487,096.50	
STRATEGIC PLAN		772.80	500,000.00	
Sub-Total		472,602.74	3,456,277.95	
Transfer To Other Government Entities				
SECONDARY SCHOOL				
BAR ANDINGO SECONDARY SCHOOL			1,000,000.00	
BAR KORUMBA SECONDARY		0.00		
BAR UNION SECONDARY		3,300,000.00		
BISHOP OKOTH OJOLLA SECONDARY		0.00		
CHULAIMBO SECONDARY		0.00	1,365,000.00	
DAGO KOKORE SECONDARY		2,200,000.00		
DAGO THIM SECONDARY		0.00		
ELUHOBE SECONDARY SCHOOL		0.00	900,000.00	
KIREMBE SECONDARY SCHOOL			600,000.00	
KUOYO SECONDARY SCHOOL			1,500,000.00	
MALIERA SECONDARY SCHOOL			1,000,000.00	
NYANGIJA SECONDARY		2,600,000.00		
OBAMBO SECONDARY SCHOOL		0.00	1,500,000.00	
OBEDE SECONDARY SCHOOL		4,825,886.07	1,300,000.00	
OGADA AIC SECONDARY		500.00	1,600,000.00	
OSIRI SECONDARY SCHOOL			1,000,000.00	
ULALO SECONDARY SCHOOL			1,500,000.00	
SIANDA MIXED SECONDARY SCHOOL		0.00	500,000.00	

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
SUNGA SECONDARY		400,000.00		
ULALO SECONDARY SCHOOL		0.00	1,000,000.00	
USARE SECONDARY		0.00		
SUB TOTAL		13,326,386.07	13,265,000..	
PRIMARY SCHOOL				
ABOGE PRIMARY SCHOOL		0.00	1,600,000.00	
BAR OGWAL PRIMARY SCHOOL		2,000,000.00		
CHULAIMBO PRIMARY SCHOOL			500,000.00	
DAGO KOKORE PRIMARY SCHOOL		0.00	500,000.00	
ELUHOBE PRIMARY SCHOOL			1,800,000.00	
ESHIVALU PRIMARY		1,731,350.62		
GEE RABUOR PRIMARY SCHOOL			900,000.00	
KAWINO PRIMARY SCHOOL			750,000.00	
KIREMBE PRIMARY SCHOOL			900,000.00	
KISIAN PRIMARY		2,000,000.00		
KODIAGA PRIMARY SCHOOL		0.00		
KOTETNI PRIMARY		400,000.00		
KUOYO PRIMARY		2,600,000.00		
MBAKA OROMO PRIMARY SCHOOL			400,000.00	
MBOTO PRIMARY SCHOOL		200,000.00		
MKENDWA PRIMARY		2,000,000.00		
NAWA PRIMARY		1,731,350.62		
NYANGINJA PRIMARY SCHOOL			900,000.00	
OBEDE PRIMARY SCHOOL			900,000.00	
OCHOK KADONGO PRIMARY SCHOOL			1,500,000.00	
ODOWA PRIMARY SCHOOL			500,000.00	
ODOWA PRIMARY SCHOOL			500,000.00	
OLUOWA PRIMARY SCHOOL			900,000.00	
ONGALO PRIMARY SCHOOL		2,000,000.00	500,000.00	
ORINDE PRIMARY SCHOOL			750,000.00	
SABAKO PRIMARY SCHOOL			750,000.00	
SANGANYINYA PRIMARY		2,000,000.00		
SAVINGS		600.00		
SIANDA PRIMARY		2,000,000.00		
SIDIKA PRIMARY SCHOOL			500,000.00	
TIENGRE PRIMARY SCHOOL		0.00	1,300,000.00	

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
HEALTH				
RIAT DISPENSARY			800,000.00	
SUB-TOTAL		18,663,301.24	16,910,225.00	
AMOUNTS DUE TO OTHER GRANTS AND OTHER TRANSFERS				
BURSARY				
BURSARY – SECONDARY SCHOOLS		-4,755,550.95	1,705,737.29	
BURSARY – TERTIARY INSTITUTIONS		13,398,570.88	7,044,263.00	
SUB TOTAL		8,643,019.93	8,750,000.29	
SECURITY				
OGAL AP POLICE POST		1,501,800.00		
SAVINGS		11,220.00	11,220.00	
KORANDO A/B			1,600,000.00	
NORTH KAPUONJA			1,300,000.00	
KOGONY AP HOUSES			1,000,000.00	
DAGO POLICE POST			1,000,000.00	
SUB TOTAL		1,513,020.00	4,911,220.00	
SPORTS				
Kisumu West SPORTS COMM		830,817.51	1,500,000.00	
SUB TOTAL		830,871.51	1,500,000.00	
ENVIRONMENT				
KIBOSWA MARKET		300,000.00	300,000.00	
DAGO MARKET		250,000.00	250,000.00	
ODHIENYO HILLS		350,000.00	350,000.00	
MASENO MARKET		250,000.00	250,000.00	
LELA MARKET		250,000.00	250,000.00	
SUB TOTAL		1,400,000.00	1,400,000.00	
EMERGENCY				
EMERGENCY		4,571,136.48	1,767,647.00	
SUB TOTAL		4,571,136.48	1,767,647.00	
SUB-TOTAL				
ACQUISITION OF ASSETS				
CDF OFFICE – FURNITURE			1,293,000.00	
CDF OFFICE – COMPLEX			1,279,473.13	
MOTOR VEHICLE- SAVINGS			50,805.00	
SUB-TOTAL			2,623,278.13	
OTHERS (*SPECIFY*)				

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
ICT HUBS		4,77,027.20		
AUDIT FEE		1,000,000.00	1,000,000.00	
WATER AND SANITATION			2,856,250.00	
SUB-TOTAL		5,677,027.20	3,856,250.00	
GRAND TOTAL		55,903,856.17	64,420745..25	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	N/A	0.00	0.00	N/A
Buildings and structures	30,288,685.00	0.00	0.00	30,288,685.00
Transport equipment	10,308,695.00	0.00	0.00	10,308,695.00
Office equipment, furniture and fittings	2,479,948.00	131,620.00	0.00	2,479,948.00
ICT Equipment, Software and Other ICT Assets	936,068.00	0.00	0.00	936,068.00
Other Machinery and Equipment	3,724,000.00	0.00	0.00	3,724,000.00
Heritage and cultural assets	N/A	0.00	0.00	N/A
Intangible assets	N/A	0.00	0.00	N/A
Total	**47,737,416.00**	**131,620.00**	**0.00**	**47,737,416.00**

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

S\NO	Name of Institution	bank	Account Number	Bank Balance 2018/2019	Bank Balance 2017/2018
1.	AIC OGAL SEC. SCHOOL	EQUITY	0290263325191	220.00	220.0
2.	AIRPORT DISPENSARY	EQUITY	0290264427840	500.00	500.0
3.	AKINGLI PRI SCHOOL	EQUITY	0290261573253	11,306.25	866.2
4.	ALARA PRI SCHOOL	EQUITY	0290264420904	20,236.00	728,411.0
5.	ARUDE PRI SCHOOL	EQUITY	0290265914024	12,655.00	12,405.0
6.	ASSISTANT COUNTY COMMISSIONERS' OFFICE	EQUITY	0290266934135	72,260.00	72,260.0
7.	BAR A POLICE POST	EQUITY	0290264317005	6,580.00	20,820.0
8.	BAR ANDINGO PRI SCHOOL	EQUITY	0290262882389	54.00	54.0
9.	BAR ANDINGO SEC. SCHOOL	EQUITY	0290262915243	235.00	235.0
10.	BAR KORUMBA DISPENSARY	EQUITY	0290261715887	397,335.75	397,335.7
11.	BAR KORUMBA SEC. SCHOOL	EQUITY	0290263487586		4,272.4
12.	BAR UNION PRI SCHOOL	EQUITY	0290292945458	29,011.00	29,011.0
13.	BAR UNION SEC.	EQUITY	0290261793399	105.00	105.0
14.	BARA PRI SCHOOL	EQUITY	0290264322975	12,210.00	12,210.0
15.	DAGO POLICE STATION	EQUITY	0290292948839		633,101.0
16.	DAGO THIM SEC SCHOOL	EQUITY	0290293036145	552,813.50	9,167.0
17.	DR. ROBERT OUKO PRI SCHOOL	EQUITY	0290264485984	31,811.00	16,491.0
18.	GEE PRI SCHOOL	EQUITY	0290261721069	15,612.50	91,928.0
19.	GETA PRI SCHOOL	EQUITY	0290266758597	73,765.00	17,965.0
20.	GOMBE KOKULO PRI SCHOOL	EQUITY	0290273377096	376.00	376.0
21.	GOMBE KOKULO SEC. SCHOOL	EQUITY	0290262283647	52,777.50	52,777.5
22.	GONGO PRI SCHOOL	EQUITY	0290261742436	2,390.00	2,550.0
23.	HUMA PRI SCHOOL	EQUITY	0290263150446	1,075.00	1,075.0
24.	KALEJO ROTA BEACH	EQUITY	0290265957830	40.00	40.0
25.	KANYAMEDHA SEC SCHOOL	EQUITY	0290264584906	128,029.50	128,029.5
26.	KANYAMONY PRI SCHOOL	EQUITY	0290262918149	12,950.00	2,570.0
27.	KAWINO SEC. SCHOOL	EQUITY	0290261749000	33,876.00	175,700.0
28.	KIBWAYI PRI SCHOOL	EQUITY	0290264002311	2,895.00	2,455.0
29.	KIREMBE SEC. SCHOOOL	EQUITY	0290263663114	78,630.00	78,630.0
30.	KISIAN PRI SCHOOL	EQUITY	0290264264618		
31.	KISIAN SEC. SCHOOL	EQUITY	0290293185662	685.55	685.5
32.	KISUMU WEST SUBCOUNTY	EQUITY	0290266911212	905.00	905.0
33.	KOGONY ASSISTANT CHIEFS OFFICE	EQUITY	0290267123237	309.00	1,448,589.0
34.	KOTETNI PRI SCHOOL	EQUITY	0290264498948	826.00	826.0
35.	KUOYO PRI SCHOOL	EQUITY	0290262860014	2,900.00	2,900.0
36.	LWALA KADAWA PRI SCHOOL	EQUITY	0290261815569	(600.80)	(542.2
37.	MARERA PRI SCHOOL	EQUITY	0290261804444	12,611.00	37,531.0
38.	MASENO MIXED PRI SCHOOL	EQUITY	0290261767184	21,060.00	5,620.0
39.	MASENO SCHOOL FOR THE DEAF	EQUITY	0290262503343	11,780.50	11,780.5

S\NO	Name of Institution	bank	Account Number	Bank Balance 2018/2019	Bank Balance 2017/2018
40.	MAWEMBE KODERO PRI SCHOOL	EQUITY	0290264391080	1,509.00	1,36
41.	MAWEMBE KODERO WATER PROJECT	EQUITY	0290266782969	685.00	68
42.	MBAKA OROMO SEC. SCHOOL	EQUITY	0290264376814	184.00	184
43.	MBOTO SUNRISE PRI SCHOOL	EQUITY	0290266862111		83
44.	MKENDWA PRI SCHOOL	EQUITY	0290262261945	59,152.00	37,682
45.	NAMETSA PRI SCHOOL	EQUITY	0290262870028	16,614.00	16,614
46.	NGEGE PRI SCHOOL	EQUITY	0290261736092	193.00	193
47.	NYADUO'NG PRI SCHOOL	EQUITY	0290264412994	8,930.00	8,930
48.	NYAKUNE PRI SCHOOL	EQUITY	0290262896451	509.00	509
49.	NYANGINJA PRI SCHOOL	EQUITY	0290261741131	70,391.00	13,459
50.	NYAWARA PRI SCHOOL	EQUITY	0290261724513	4,305.00	4,305
51.	OBAMBO CHIEFS CAMP	EQUITY	0290265956621	667.00	667
52.	OBEDE SEC. SCHOOL	EQUITY	0290262158122	4,196,397.65	2,730,741.
53.	ODHIENYO HILLS	EQUITY	0290199119931	18,830.00	18,830.
54.	ODOWA PRI SCHOOL	EQUITY	0290263995712	45,315.00	45,315.
55.	OGADA AIC SEC.	EQUITY	0290261778177	374,484.55	2,394,567.
56.	OGADA PRI SCHOOL	EQUITY	0290293964184	375.00	375.
57.	OGONGO PRI SCHOOL	EQUITY	0290264347249	29,030.45	29,030.
58.	OJOLLA HEALTH CENTER	EQUITY	0290193804838		80.
59.	OLUOWA PRI SCHOOL	EQUITY	0290263512767	980.00	26,600.
60.	OLUOWA SEC. SCHOOL	EQUITY	0290261700206	101,464.00	101,464.
61.	ONGALO PRI SCHOOL	EQUITY	0290261805282	54,365.25	54,365.
62.	ONGALO SEC. SCHOOL	EQUITY	0290263342063	32,567.50	32,567.
63.	ORINDE PRI SCHOOL	EQUITY	0290261468266	16,048.00	16,048.
64.	OSIRI ASSISTANT CHIEFS OFFICE	EQUITY	0290293059992	74,435.00	74,435.
65.	OSIRI PRI SCHOOL	EQUITY	0290265932622	129,101.00	129,101.
66.	OSIRI SEC. SCHOOL	EQUITY	0290263513078	25,766.50	60,776.
67.	OTONGLO DISPENSARY	EQUITY	0290261735598	5,699.00	5,699.
68.	OYIENGO PRI SCHOOL	EQUITY	0290262147463	582.65	582.
69.	PAGA FISH BANDA PROJECT	EQUITY	0290262568116	25.00	25.
70.	PAW AKUCHE WATER PROJECT	EQUITY	0290264264618	5,699.00	6,500.
71.	SIANDA POLYTECHNIC	EQUITY	0290195292694	582.65	10,265.
72.	SINYOLO GIRLS SEC. SCHOOL	EQUITY	0290264307194	25.00	155,167.
73.	ST. ALLOYS OJOLLA PRI SCHOOL	EQUITY	0290264152371	6,500.00	76,132.
74.	ST. ANTHONY DAGO KOKORE SEC.	EQUITY	0290262884558	10,265.00	685,644.
75.	ST. MARKS OBAMBO SEC. SCHOOL	EQUITY	0290263680904	402,826.60	633,346.
76.	SUNGA PRI SCHOOL	EQUITY	0290261783242	4,410.50	4,410.
77.	TIENGRE PRI SCHOOL	EQUITY	0290261712407	252,235.00	291,170.
78.	ULALO PRI SCHOOL	EQUITY	0290261679734	977.50	1,017.
79.	URADI PRI SCHOOL	EQUITY	0290261715681	11,294.40	11,294.

S\NO	Name of Institution	bank	Account Number	Bank Balance 2018/2019	Bank Balance 2017/2018
80.	USARI PRI	EQUITY	0290264344061	1,130.00	1,13
81.	USOMA DISPENSARY	EQUITY	0290264342280	357,349.00	33
82.	WACHARA PRI SCHOOL	EQUITY	0290262043778	195.00	195.
83.	WANDEGE PRIMAARY SCHOOL	EQUITY	0290263329322	1,730.00	1,35
84.	YATH RATENG PRI SCHOOL	EQUITY	0290295240574	-	
85.	AIC ALARA GIRLS SEC	EQUITY	1260297599062	5,444.50	5,444
86.	KIREMBE PRI SCHOOL	EQUITY	1260299054322	5,330.00	5,33
87.	MALIERA SEC. SCHOOL	EQUITY	1260262267837	355.00	355.
88.	ROTA PRI SCHOOL	EQUITY	1260197564250	652.65	65
89.	SABEMBESEC. SCHOOL	EQUITY	1260297558113	505.00	50
90.	USARE SEC. SCHOOL	EQUITY	1260297551271	14,005.00	14,005.
91.	ELUHOBE SEC. SCHOOL	EQUITY	1120261748779	38,330.60	38,33
92.	ABOGE PRI SCHOOL	KCB	1202114717	19,039.50	20,230.
93.	CHULAIMBO PRI SCHOOL	KCB	1202503519	521.50	52
94.	CHULAIMBO SEC. SCHOOL	KCB	1181116503	374,087.05	3,302,97
95.	DAGO KOKORE PRI SCHOOL	KCB	1202705863	579,118.50	1,658,049
96.	EAST KARATENG ASSISTANT CHIEF OFFICE	KCB	1178929930	2,064.85	2,06
97.	ELUHOBE PRI SCHOOL	KCB	1201171725	1,141.50	1,141
98.	KAWINO PRI SCHOOL	KCB	1200093763	54,978.50	54,97
99.	KODIAGA PRI SCHOOL	KCB	1179867246	177,589.05	177,58
100.	KUOYO SEC. SCHOOL	KCB	1202695922	41,373.50	41,373
101.	LWALA KADAWA SEC. SCHOOL	KCB	1176973770	4,478.90	4,47
102.	MBAKA OROMO PRI SCHOOL	KCB	1204083274	217,043.50	217,04
103.	NORTH KAPUONJA ASSISTANT CHIEF OFFICE	KCB	1206399848	1,303,862.50	1,303,86
104.	OBEDE PRI SCHOOL	KCB	1202064922	15,823.50	15,82
105.	OCHOK KADONGO PRI SCHOOL	KCB	1202277853	1,859.00	1,85
106.	OJOLLA ADMINISTRATION POLICE LINE	KCB	1179504933	40,103.15	40,10
107.	ROTA DISPENSARY	KCB	1178838951	1,032.30	1,03
108.	SABAKO PRI SCHOOL	KCB	1202730515	23,547.00	23,54
109.	SANGANYINYA PRI SCHOOL	KCB	1177304449	14,704.00	14,70
110.	SIANDA MIXED SEC. SCHOOL	KCB	1202426727	1,270,592.50	1,270,59
111.	SIDIKA PRI SCHOOL	KCB	1202504310	69,723.00	69,72
112.	ULALO SEC. SCHOOL	KCB	1201126509	1,633,354.00	1,633,35
113.	WACHARA POLYTECHNIC	KCB	1176680730	9,727.30	9,72
114.	WEST KARATENG GREEN NETWORK	KCB	1177176211	1,146.20	1,14
115.	AGULU PRI SCHOOL	COOP	01120015445001	3,200.00	3,20
116.	BISHOP OKOTH OJOLLA SEC. SCHOOL	COOP	01141013158200	129,038.00	129,03
117.	NORTH KAPUONJA WATER PROJECT	COOP	01141431995601	3,112.50	3,11
118.	HUMA SEC. SCHOOL	NATIONAL	0102102392380 1	1,648,820.50	1,648,82

S\NO	Name of Institution	bank	Account Number	Bank Balance 2018/2019	Bank Balance 2017/2018
119.	Total			10,846,337.00	23,398,565.3

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

FINANCIAL YEAR	PARAGRAPH NO.	RECOMMENDATIONS BY SFAC	ACTION	CHALLENGES
2013/14	1. Cash and cash equivalents	i. The National Government Constituencies Development Fund Board reviews guidelines on issuance of bursaries to ensure correct information is captured and issued cheques are delivered on time	NGCDF BOARD has not issued guidelines on the issuance of bursaries.	
		ii. The National Government Constituencies Development Fund Board adopts electronic fund transfer in disbursement of bursaries	NGCDF BOARD is yet to adapt the electronic fund transfers on bursaries.	
		iii. The Fund Account Managers ensures that beneficiary institutions issue acknowledgment document upon receipt of the bursaries	FUND ACCOUNT MANAGER has instituted a process and entered into contract with Postal Corporation to deliver all bursary cheques to benefiting institutions.	
	2. Relocation of funds without approval	i. The National Government Constituencies Development Fund Board takes administrative action against the Fund Account Manager who reallocated funds in contravention of the then section 10(2)	NGCDF BOARD	

		of the CDF Act, 2013		
		ii. Fund Account Managers ensures compliance with Section 6(2) and section 31 of the NG-CDF Act, 2015	FUND ACCOUNT MANAGER has complied with the NGCDF Act 2015 and all project reallocations are minuted and forwarded to the board for approval.	
2014/15	1. Construction of Bar Korumba Dispensary Staff House	i. The Committee recommends that the Fund Account Manager ensures compliance with the provisions of Section 62 of the Public Audit Act, N0.34 of 205 and Section 68 of the Public Finance Management Act, N0.18 of 2012	FUND ACCOUNT MANAGER has complied provisions of Section 62 of the Public Audit Act, N0.34 of 205 and Section 68 of the Public Finance Management Act, N0.18 of 2012	
	2. Budget implementation analysis	i. The Committee recommends that the National Treasury expedite the quarterly release of funds to the National Government Constituencies Development Fund Board for timely release to Constituencies	NGCDF BOARD	
	3. Supply, installation and commissioning of solar lights	i. Fund Account Managers ensure compliance with Section 6(2) and Section 31 of the NG-CDF Act, 2015	FUND ACCOUNT MANAGER has complied with the provisions of the Act and ensures all procedures are adhered to.	

		ii. The Fund Account Manager ensures continuous monitoring and evaluation of projects during implementation	FUND ACCOUNT MANAGER, all projects are continuously monitored. The committee has montly and quartley monitoring and evaluation programs, while all PMC payments have to inspected by relevant authorities and accepted before payment is made to the contractor	
	4. Construction of Osiri Chiefs Office	i. The committee recommends that the Fund Account Manager engages relevant government departments during implementation of projects as provided under Clause 36(1) of the NG-CDF Act, 2015	FUND ACCOUNT MANAGER has continuously engaged the procurement, MOPW and relevant ministries during project implementation	
	5. Construction of Awach Dwele Primary School Road	i. The Fund Account Manager complies with the provisions of section 62 of the Public Audit Act, N034bof 2015 and section 6 of the Public Finance Management Act, N018 of 2012	FUND ACCOUNT MANAGER has instituted inspection and acceptance teams during project implementation	

			of all projects	
		ii. The Fund Account Manager ensures that relevant Government departments are involved during project implementation in line with the provisions of section 36(1) of the NG-CDF Act, 2015	FUND ACCOUNT MANAGER has ensured that all relevant departments are involved during project implementation	
2015/16	1. Cash and Cash Equivalents	i. The Committee recommends that the Fund Account Manager complies with the provisions of section 62 of the Public Audit Act, N034 of 2015 and section 68 of the Public Finance Management Act, N0.18 of 2012	FUND ACCOUNT MANAGER has ensured that at the end of every financial year a board of survey reviews the cashbook and report filed for reference purposes. Certificate of bank balance is also filed.	
	2. Funding of Devolved Government Function	i. The Committee recommends that Fund Account Manager ensures that Constituency Development Fund Committee implements projects which fall under functions of the National Government as per the Provisions of the NG-CDF Act, 2015	FUND ACCOUNT MANAGER has complied with the provisions of NGCDF Act 2015 and only implements National Government projects as per the fouth schedule of the constitution of Kenya 2010	

	3. Projects Verification	i. The National Government Constituencies Development Fund Board, the National Treasury and Planning and other relevant public entities expedite completion of all stalled projects that were initiated by Constituency Development Fund (CDF) Board prior to enactment of the National Government Constituencies Development Fund Act, 2015 and which currently fall within the devolved functions	NGCDF BOARD	
		ii. The National Government Constituencies Development Fund Board publishes a list of all incomplete and/or stalled projects initiated by the former Constituency development Fund (CDF) Board before the enactment of the National Government Constituencies Development Fund Act, 2015	NGCDF BOARD	
	4. Budget analysis	The committee recommends that the National treasury expedites the quarterly release of funds to NGCDF Board for timely release to constituencies	NATIONAL TREASURY	
	5. Previous years matters	The Committee recommends that the NG-CDF Board ensures that Fund Account Managers address previous year's audit issues before the next audit cycle	FUND ACCOUNT MANAGER has responded to both internal and external audit issues.	

ATTACHMENTS TO NOTES

TRANSFER TO PRIMARY SCHOOLS

NAME OF INSTITUTION	AMOUNT(KSHS) DISBURSED 2018/2019	AMOUNT(KSHS) DISBURSED 2017/2018
ABOGE PRI SCHOOL		203,616.00
ALARA PRI SCHOOL		727,643.00
DAGO KOKORE PRIMARY	1,706,350.00	
GEE PRI SCHOOL		200,000.00
KAWINO PRI SCHOOL		350,000.00
KODIAGA PRIMARY SCHOOL	800,000.00	
KOTETNI PRIMARY SCHOOL	2,200,000.00	
MBAKA OROMO PRI SCHOOL		200,900.00
MBOTO PRIMARY SCHOOL	1,100,000.00	
ORINDE PRI SCHOOL		465,000.00
TIENG'RE PRI SCHOOL	735,270.00	735,270.00
TIENGRE PRIMARY SCHOOL	250,000.00	
ULALO PRI SCHOOL		550,000.00
TOTAL	6,791,620.00	3,432,429.00

TRANSFER TO SECONDARY SCHOOLS

NAME OF INSTITUTION	AMOUNT(KSHS) DISBURSED 2018/2019	AMOUNT(KSHS) DISBURSED 2017/2018
AIC OGADA SECONDARY SCHOOL	2,089,470.00	2,389,470.00
BAR KORUMBA SECONDARY SCHOOL	650,000.00	666,486.40
BISHOP OKOTH GRILS SEC SCHOOL	9,822,840.00	
CHULAIMBO SECONDARY SCHOOL	1,693,570.00	5,292,390.00
DAGO KOKORE SEC. SCHOOL		684,974.00
DAGO THIM SECONDARY SCHOOL	9,755,590.00	
ELUHOBE SECONDARY SCHOOL	570,000.00	
HUMA SECONDARY SCHOOL.		1,500,000.00
OBAMBO SECONDARY SCHOOL	1,367,141.40	4,942,918.00
OBEDE SECONDARY SCHOOL	4,894,107.40	2,745,373.00
SIANDA MIXED SEC. SCHOOL		2,364,285.00
SUNGA SECONDARY SCHOOL	2,200,000.00	
ULALO SECONDARY SCHOOL	1,410,165.00	1,410,165.00
USARE SEC SCHOOL	1,580,000.00	
TOTAL	36,032,883.80	21,996,061.40

TRANSFER TO SECURITY PROJECTS

NAME OF INSTITUTION	AMOUNT DISBURSED IN 2018/19	AMOUNT DISBURSED IN 2017/18
DAGO POLICE POST	1,172,760.00	1,188,910.00
KOGONY ASS CHIEFS AP HOUSES	1,409,254.00	1,409,254.00
KORANDO	4,500,000.00	
NORTH KAPUONJA ASS CH OFFICE		1,039,930.00
OGAL POLICE POST		1,707,450.00
OJOLLA ADMIN AP HOUSES	2,821,600.00	
TOTAL	9,903,614.00	5,345,544.00

TRANSFER TO SPORTS PROJECTS

PROJECT NAME	AMOUNT DISBURSED IN 2018/19	AMOUNT DISBURSED IN 2017/18
KISUMU WEST SPORTS COMMITTEE	886,206.90	-
DAGO KOKORE PRI SCHOOL	227,586.10	1,200,000.00
TOTAL	**1,113,793.00**	**1,200,000.00**

TRANSFER TO EMERGENCY PROJECTS

PROJECT NAME	AMOUNT DISBURSED IN 2018/19	AMOUNT DISBURSED IN 2017/18
ALARA PRIMARY	492,540.00	
BAR ANDINGO PRIMARY	350,000.00	
BAR PATROL BASE	300,000.00	
BISHOP OKOTH GIRLS SECONDARY	934,562.00	
CHULAIMBO SECONDARY	673,150.00	
DAGO THIM SECONDARY	388,440.00	
Kisumu West NATIONAL TREASURY	100,000.00	
KODIAGA PRIMARY	300,640.00	
MASENO POLICE	70,000.00	
NGCDF OFFICES	105,173.70	
NGCDF OFFICES	754,000.00	453,455.00
OGADA PRIMARY	496,950.00	
OGAL AP POLICE POST		300,000.00
OLUOWA SECONDARY	349,200.00	
ONGALO SECONDARY	491,132.40	
TOTAL	**5,805,788.10**	**753,455.00**

PROJECT NAME	AMOUNT DISBURSED IN 2018/19	AMOUNT DISBURSED IN 2017/18
AKINGLI PRIMARY	55,800.00	
DR ROBERT OUKO PRIMARY	55,800.00	
ELUHOBE PRIMARY	56,731.00	
GETA PRIMARY	55,800.00	
GONGO PRIMARY	55,800.00	
KANYAMONY PRIMARY	55,800.00	
KAWINO PRIMARY	55,800.00	
KIBWAYI PRIMARY	55,800.00	
KIREMBE PRIMARY	55,800.00	
KODIAGA PRIMARY	55,800.00	
LISUKA PRIMARY	55,800.00	
MARERA PRIMARY	55,800.00	
MASENO MIXED PRIMARY	55,800.00	
MAWEMBE KODERO PRIMARY	55,800.00	
MBAKA OROMO PRIMARY	55,800.00	
MKENDWA PRIMARY	55,800.00	
NEWA PRIMARY	55,800.00	
NYAKONGO PRIMARY	56,731.00	
OBAMBO PRIMARY	55,800.00	
OBEDE PRIMARY	55,800.00	
OCHOK KADONGO PRIMARY	55,800.00	
OKORE OGONDA PRIMARY	55,800.00	
OLUOWA PRIMARY	55,800.00	
SABEMBE PRIMARY	55,800.00	
SANGANYINYA PRIMARY	55,800.00	
SIDIKA PRIMARY	55,800.00	
ST ALLOYS OJOLLA PRIMARY	55,800.00	
ULALO PRIMARY	55,800.00	
WANDEGA PRIMARY	55,800.00	
YATH RATENG PRIMARY	55,800.00	
TOTAL	1,675,862.00	0.00

TRANSFER TO ENVIRONMENT PROJECTS

BURSARY SECONDARY SCHOOLS

S/NO	NAME OF SCHOOL	no of students	Amount per student	Total
1	NYAG'INJA SECONDARY SCHOOL	48	3000	144,000.00
2	KUOYO SECONDARY SCHOOL	119	3000	357,000.00
3	CHULAIMBO SECONDARY SCHOOL	101	4000	404,000.00
4	BAR UNION SECONDARY SCHOOL	193	3000	579,000.00
5	DAGO-KOKORE SECONDARY SCHOOL	173	3000	519,000.00
6	ST MARK'S OBAMBO SECONDARY SCHOOL	105	3000	315,000.00
7	SUNGA SECONDARY SCHOOL	48	3000	144,000.00
8	BISHOP OKOTH OJOLLA GIRLS SECONDARY SCHOOL	22	4000	88,000.00
9	GOMBE KOKULO SECONDARY SCHOOL	36	3000	108,000.00
10	MASENO SCHOOL	13	5000	65,000.00
11	AIC OLAGO ALUOCH ALARA GIRLS' SECONDARY SCHOOL	39	3000	117,000.00
12	KISIAN SECONDARY SCHOOL	94	3000	282,000.00
13	MBAKA OROMO MIXED SECONDARY SCHOOL	29	3000	87,000.00
14	WACHARA MIXED SECONDARY SCHOOL	91	3000	273,000.00
15	OSIRI SECONDARY SCHOOL	48	3000	144,000.00
16	A.I.C OGADA SECONDARY SCHOOL	35	3000	105,000.00
17	SABEMBE SECONDARY SCHOOL	47	3000	141,000.00
18	KIREMBE SECONDARY SCHOOL	32	3000	96,000.00
19	SINYOLO GIRLS SEC SCHOOL	41	4000	164,000.00
20	TIENG'RE SECONDARY SCHOOL	94	3000	282,000.00
21	SIANDA MIXED SEC SCHOOL	65	3000	195,000.00
22	LWALA KADAWA MIXED SEC SCHOOL	23	3000	69,000.00
23	KANYAMEDHA MIXED SECONDARY SCHOOL	48	3000	144,000.00
24	ST.MARY GORRETTY OLUOWA MIXED SEC SCH	7	3000	21,000.00
25	USARE SECONDARY SCHOOL	51	3000	153,000.00
26	BAR KORUMBA SEC SCHOOL	31	3000	93,000.00
27	ULALO SECONDARY SCHOOL	75	3000	225,000.00
28	ST.GABRIEL BAR ANDINGO SEC SCHOOL	32	3000	96,000.00
29	ONGALO SECONDARY SCHOOL	105	3000	315,000.00
30	ELUHOBE MIXED SECONDARY SCHOOL	50	3000	150,000.00
31	OGAL MIXED SECONDARY SCHOOL	33	3000	99,000.00
32	OBEDE SECONDARY SCHOOL	87	3000	261,000.00
33	KAWINO MIXED SEC SCHOOL	46	3000	138,000.00
34	HUMA GIRLS'HIGH SCHOOL	21	4000	84,000.00
35	MALIERA MIXED SECONDARY SCHOOL	6	3000	18,000.00
36	DAGO THIM SECONDARY SCHOOL	59	3000	177,000.00

S/NO	NAME OF SCHOOL	no of students	Amount per student	Total
37	MASENO SCHOOL FOR THE DEAF	4	5000	20,000.00
38	ALWALA SECONDARY SCHOOL	7	3000	21,000.00
39	ARCH BISHOP OKOTH HIGH SCH-MIRANGA	4	3000	12,000.00
40	ORANDO SECONDARY SCHOOL	17	3000	51,000.00
41	MAGWAR MODEL BOYS' SEC SCHOOL	11	3000	33,000.00
42	BISHOP ABIERO GIRLS SEC SCHOOL	19	4000	76,000.00
43	NGERE HIGH SCHOOL	9	4000	36,000.00
44	ST.BARNABAS GIRLS' SEC SCHOOL	32	4000	128,000.00
45	NDIRU MIXED SEC SCHOOL	19	3000	57,000.00
46	ST ALOYS RERU GIRLS SEC SCHOOL	5	3000	15,000.00
47	PROF.P. ANYANG'NYONG'O SEC SCHOL	2	3000	6,000.00
48	KIT MIKAYI SECONDARY SCHOOL	1	3000	3,000.00
49	KAYILA SECONDARY SCHOOL	3	3000	9,000.00
50	RIDORE MXED SECONDARY SCHOOL	8	3000	24,000.00
51	RATTA MIXED SECONDARY SCHOOL	1	3000	3,000.00
52	ASOL MIXED SECONDARY SCHOOL	1	3000	3,000.00
53	NDORI SECONDARY SCHOOL	1	3000	3,000.00
54	MARIWA MIXED SECONDARY SCHOOL	1	3000	3,000.00
55	NYAMGUN MIXED SEC SCHOOL	1	3000	3,000.00
56	ST.PAUL'S BARKORWA SEC SCHOOL	1	3000	3,000.00
57	MAJIWA BOYS	1	4000	4,000.00
58	DIEMO MIXED SECONDARY SCHOOL	1	3000	3,000.00
59	MASOGO MIXED SECONDARY SCHOOL	3	3000	9,000.00
60	NYAKACH GIRLS HIGH SCHOOL	22	4000	88,000.00
61	NYABONDO BOYS' HIGH SCHOOL	6	4000	24,000.00
62	ACHEGO GIRLS SEC SCHOOL	9	4000	36,000.00
63	ACHEGO MIXED SECONDARY SCHOOL	2	3000	6,000.00
64	OTIENO OYOO BOYS HIGH SCHOOL	6	4000	24,000.00
65	SIGOTI COMPLEX GIRLS SEC SCHOOL	9	4000	36,000.00
66	AGAI MIXED SECONDARY SCHOOL	1	3000	3,000.00
67	NAKI SECONDARY SCHOOL	2	3000	6,000.00
68	THUR GEM SECONDARY SCHOOL	3	4000	12,000.00
69	LELA SECONDARY SCHOOL	3	3000	9,000.00
70	ST ALOYS MAYENYA SEC SCHOOL	2	3000	6,000.00
71	AWASI P A G BOYS' SEC SCHOL	2	3000	6,000.00
72	ST JOSEPH'S WITHUR BOYS	4	4000	16,000.00
73	MIWANI BOYS' SEC SCHOOL	2	4000	8,000.00
74	ST STEPHEN'S MENARA SEC SCHOOL	3	3000	9,000.00

S/NO	NAME OF SCHOOL	no of students	Amount per student	Total
75	OMBEYI MIXED SECONDARY SCHOOL	3	3000	9,000.00
76	RAE GIRLS SECONDARY SCHOOL	11	4000	44,000.00
77	THUR DIBUORO SEC SCHOOL	8	4000	32,000.00
78	KORU GIRLS HIGH SCHOOL	10	4000	40,000.00
79	ONJIKO BOYS HIGH SCHOL	6	4000	24,000.00
80	MIGINGO GIRLS HIGH SCHOOL	7	4000	28,000.00
81	AHERO GIRLS SEC SCHOOL	13	4000	52,000.00
82	ORERO HIGH SCHOOL	4	4000	16,000.00
83	KAJIEYI MIXED SECONDARY SCHOOL	3	3000	9,000.00
84	WANG' APALA HIGH SCHOOL	2	4000	8,000.00
85	HOMABAY SCHOOL	4	4000	16,000.00
86	MBITA HIGH SCHOOL	5	5000	25,000.00
87	ST JOSEPH'S SCHOOL RAPOGI	5	4000	20,000.00
88	ST MARY GORETTY'S DEDE GIRLS SEC SCHOOL	1	4000	4,000.00
89	ASUMBI GIRLS SECONDARY SCHOOL	5	5000	25,000.00
90	AGORO SARE HIGH SCHOOL	8	4000	32,000.00
91	AGORO SARE MIXED SECONDARY SCHOOL	1	3000	3,000.00
92	KADIKA GIRLS HIGH SCHOOL	2	4000	8,000.00
93	MARIWA SECONDARY SCHOOL	1	3000	3,000.00
94	LENANA SCHOOL	1	5000	5,000.00
95	ALLIANCE GIRLS HIGH SCHOOL	2	5000	10,000.00
96	NAKURU BOYS HIGH SCHOOL	2	4000	8,000.00
97	OFAFA JERICHO	1	4000	4,000.00
98	MARY HILL GIRLS NAIROBI	2	5000	10,000.00
99	FREE TOWN SECONDARY SCHOOL	1	4000	4,000.00
100	BAHARI GIRLS	1	4000	4,000.00
101	SHIKA ADABU HIGH SCHOOL	1	4000	4,000.00
102	KENYATTA SECONDARY SCHOOL	1	4000	4,000.00
103	NJORO DAY SECONDARY SCHOOL	1	4000	4,000.00
104	MOI GIRLS SCHOOL NAIROBI	1	5000	5,000.00
105	LORETO LIMURU GIRLS' HIGH SCHOOL	1	4000	4,000.00
106	MTONGWE GIRLS SECONDARY SCHOOL	1	4000	4,000.00
107	MASIKONDE SEC SCHOOL	1	3000	3,000.00
108	ST DOMNIC BUKNA SECONDARY SCHOOL	32	3000	96,000.00
109	OBWOLO SECONDARY SCHOOL	10	3000	30,000.00
110	ST JOHN CHRISOSTOM KUDHO MIXED SECONDARY SCHOOL	18	3000	54,000.00
111	ST THERESA GIRLS SECONDARY SCHOOL	12	4000	48,000.00

S/NO	NAME OF SCHOOL	no of students	Amount per student	Total
112	KISUMU GIRLS' HIGH SCHOOL	10	5000	50,000.00
113	KISUMU DAY HIGH SCHOOL	14	4000	56,000.00
114	KISUMU BOYS HIGH SCHOOL	21	4000	84,000.00
115	JOYLAND SPECIAL SEC SCHOOL	3	5000	15,000.00
116	ST ODA SCHOOL FOR THE BLIND ALUOR	2	5000	10,000.00
117	LIONS HIGH SCHOOL KISUMU	5	4000	20,000.00
118	BRAINHOUSE ACADEMY	7	3000	21,000.00
119	KIBOSWA BIDII EDUCATION CENTER	2	3000	6,000.00
120	OKOK MIXED SECONDSRY SCHOOL	2	3000	6,000.00
121	NYANZA CHRISTIAN COLLEGE	2	3000	6,000.00
122	BISHOP ABIERO SHAURIMOYO SEC SCH	3	3000	9,000.00
123	KASAGAM SECONDARY SCHOOL	3	3000	9,000.00
124	ST GABRIEL'S SEMINARY	3	4000	12,000.00
125	ST PETER'S KINDU SEC. SCHOOL	2	3000	6,000.00
126	EBENEZER CHRISTIAN SCHOOL	3	3000	9,000.00
127	KANAAN EDUCATION CENTER	2	3000	6,000.00
128	DOWNE HOUSE HIGH SCHOOL	2	3000	6,000.00
129	JOEL OMINO MIXED SEC SCHOOL	3	3000	9,000.00
130	NYAWARA GIRLS'SEC SCHOOL	5	4000	20,000.00
131	ST MARYS LWAK GIRLS' HIGH SCHOOL	10	4000	40,000.00
132	SINAGA GIRLS' SEC SCHOOL	2	4000	8,000.00
133	NG'IYA GIRLS HIGH SCHOOL	15	5000	75,000.00
134	ST AUGUSTINE NYAMONYE GIRLS SECONDARY SCHOOL	5	4000	20,000.00
135	ST MATHEWS KANDARIA SECONDARY SCHOOL	2	3000	6,000.00
136	ALUOR GIRLS SECONDARY SCHOOL	3	4000	12,000.00
137	FR. OUDERAA SCHOOL FOR THE DEAF	2	5000	10,000.00
138	BARDING BOYS HIGH SCHOOL	5	4000	20,000.00
139	BARCHANDO GIRLS'SEC SCHOOL	4	3000	12,000.00
140	MARANDA HIGH SCHOOL	6	5000	30,000.00
141	AMBIRA HIGH SCHOOL	4	4000	16,000.00
142	MALIERA BOYS HIGH SCHOOL	7	3000	21,000.00
143	RANG'ALA BOYS HIGH SCHOOL	3	4000	12,000.00
144	USENGE HIGH SCHOOL	7	4000	28,000.00
145	SAWAGONGO HIGH SCHOOL	6	4000	24,000.00
146	BISHOP OKOTH GIRLS' MBAGA SECONDARY SCHOOL	9	4000	36,000.00
147	NYAMIRA GIRLS HIGH SCHOOL	19	4000	76,000.00
148	ST FRANCIS RANGA'LA GIRLS HIGH	19	4000	76,000.00
149	RAMBA BOYS HIGH SCHOOL	23	4000	92,000.00

S/NO	NAME OF SCHOOL	no of students	Amount per student	Total
150	CHIANDA HIGH SCHOOL	10	4000	40,000.00
151	ST MARY'S SCHOOL,YALA	22	4000	88,000.00
152	RALIEW SECONDARY SCHOOL	2	4000	8,000.00
153	NYANGOMA SECONDARY SCH	3	4000	12,000.00
154	ST STEPHEN'S SIGINGA SEC SCHOOL	2	3000	6,000.00
155	ST IGNATIUS MUKUMU BOYS HIGH SCHOOL	2	4000	8,000.00
156	ST ANNE'S BUYANGU GIRLS' SCHOOL	3	5000	15,000.00
157	THE SACRED HEART GIRLS –MUKUMU	2	4000	8,000.00
158	FRIENDS SCHOOL KAIMOSI GIRLS	3	3000	9,000.00
159	KAPSENGERE HIGH SCHOOL	9	3000	27,000.00
160	SIGALAME HIGH SCHOOL	2	4000	8,000.00
161	FRIENDS SCHOOL TIGOI	7	4000	28,000.00
162	NYANG'ORI HIGH SCHOOL	6	4000	24,000.00
163	MADIRA GIRLS HIGH SCHOOL	3	4000	12,000.00
164	GAMALENGA SECONDARY SCHOOL	7	3000	21,000.00
165	KITAGWA P.A.G SEC SCHOOL	2	3000	6,000.00
166	ST MOURICE NAMBOKO SECONDARY SCHOOL	2	4000	8,000.00
167	MANGA MIXED SECONDARY SCHOOL	3	3000	9,000.00
168	EKWANDA HIGH SCHOOL	9	3000	27,000.00
169	HOBUNAKA BOYS SECONDARY SCHOOL	7	3000	21,000.00
170	FRIENDS GIVOLE SECONDARY	8	3000	24,000.00
171	MBIHI FRIENDS GIRLS HIGH SCHOOL	3	4000	12,000.00
172	ST AUGUSTINE MIXED SECONDARY SCHOOL KAKRAO	2	3000	6,000.00
173	IBUBI GIRLS' HIGH SCHOOL	8	4000	32,000.00
174	ST CLARE'S MARAGOLI GIRLS SEC SCHOOL	6	4000	24,000.00
175	ACK EBUSAKAMI GIRLS SECONDARY SCHOOL	5	4000	20,000.00
176	MBALE HIGH SCHOOL	5	4000	20,000.00
177	VIHIGA FRIENDS HIGH SCHOOL	5	4000	20,000.00
178	FRIENDS SCHOOL SENENDE	5	4000	20,000.00
179	FRIENDS SCHOOL KEVEHE GIRLS'	9	4000	36,000.00
180	MASANA SECONDARY SCHOOL	15	3000	45,000.00
181	SIANY MIXED SECONDARY SCHOOL-2-SONDU	4	3000	12,000.00
182	ESIBILA SECONDARY SCHOOL	2	3000	6,000.00
183	GOIBEI GIRLS' HIGH SCHOOL	4	3000	12,000.00
184	ST. URSULA'S CHAMAKANGA GIRLS HIGH SCH.	2	3000	6,000.00
185	BUTULA BOYS HIGH SCHOOL	2	4000	8,000.00
186	KAPSABET BOYS HIGH SCHOOL	3	5000	15,000.00
187	MUSLIM GIRLS SECONDARY SCHOOL	2	4000	8,000.00

S/NO	NAME OF SCHOOL	no of students	Amount per student	Total
188	ST MARKS KIGARI	3	3000	9,000.00
189	ST ANGELA MUMIAS SEC VOC FOR DEAF GIRLS	2	5000	10,000.00
190	MAHONDO SECONDARY SCHOOL	2	3000	6,000.00
191	IGUNGA GIRLS HIGH SCHOOL	2	4000	8,000.00
192	MAGUNGA MIXED SEC SCHOOL	2	3000	6,000.00
193	KISII HIGH SCHOOL	2	5000	10,000.00
194	EMUSIRE HIGH SCHOOL	1	5000	5,000.00
195	GIANCHERE FRIENDS SCHOOL	1	3000	3,000.00
196	ST CECILIA NANGINA GIRLS' HIGH SCHOOL	1	4000	4,000.00
197	LUTHERAN SPECIAL SCHOOL FOR MENTALLY HANDICAPPED	1	5000	5,000.00
198	BUTERE BOYS HIGH SCHOOL	1	4000	4,000.00
199	KANGA HIGH SCHOOL	2	5000	10,000.00
200	LUGULU GIRLS' HIGH SCHOOL	1	4000	4,000.00
201	MEMBA MIXED SECONDARY SCHOOL	1	3000	3,000.00
202	VISPA EMANUEL HIGH SCHOOL	1	3000	3,000.00
203	ST MARY'S MAGINA GIRLS	1	3000	3,000.00
204	SIRONGA GIRLS HIGH SCHOOL	1	5000	5,000.00
205	FRIENDS SCHOOL KAMUSINGA	1	5000	5,000.00
206	MUKUYUNI GIRLS' SECONDARY SCHOOL	1	4000	4,000.00
207	AKOKO SECONDARY SCHOOL-474 BONDO	1	3000	3,000.00
208	KOKWANYO MIXED SECONDARY SCHOOL	1	3000	3,000.00
209	KAPSABET GIRLS HIGH SCHOOL	1	4000	4,000.00
210	KEGOYE FRIENDS SECONDARY SCHOOL	1	4000	4,000.00
211	URUDI MIXED SEC SCHOOL 118 KATITO	1	3000	3,000.00
212	CHAVAKALI HIGH SCHOOL	1	4000	4,000.00
213	A.IC CHEBISAAS GIRLS HIGH SCHOOL	1	4000	4,000.00
214	HOLY CROSS SEC SCHOOL	1	4000	4,000.00
215	NINA SCHOOL FOR THE DEAF	1	5000	5,000.00
216	ST BAKHITA'S EBUSIRATSI GIRLS'S SECONDARY SCHOOL	1	4000	4,000.00
217	OJODE UNGA SECONDARY SCHOOL	1	3000	3,000.00
218	JAN'S SENIOR ACADEMY	1	3000	3,000.00
219	RELIANCE HIGH SCHOOL	1	3000	3,000.00
220	ST MARY'S NAMBALE SECONDARY SCHOOL	1	4000	4,000.00
221	KHWISERO SECONDARY SCHOOL	1	3000	3,000.00
222	ST MARY'S MUMIAS GIRLS HIGH SCHOOL	1	4000	4,000.00
223	KAKAMEGA SCHOOL	1	5000	5,000.00
224	BISHOP LINUS OKOK GIRLS' SECONDARY SCHOOL	2	3000	6,000.00
225	ST BRIGID'S GIRLS' HIGH SCHOOL-KIMININI	1	3000	3,000.00

S/NO	NAME OF SCHOOL	no of students	Amount per student	Total
226	ST MONICA GIRL'S SEC SCHOOL	1	3000	3,000.00
227	OLEMBO BOYS SECONDARY SCHOOL	1	3000	3,000.00
228	ST JOSEPH'S BOYS NATIONAL SCHOOL KITALE	1	5000	5,000.00
229	DR. ADHU AWITI HIGH SCHOOL	1	3000	3,000.00
230	OGENYA GIRLS SECONDARY	1	4000	4,000.00
231	LIFE CENTER HIGH SCHOOL	1	3000	3,000.00
232	FRIENDS SCHOOL KAIMOSI BOYS	1	4000	4,000.00
233	FR MAIR GIRLS SEC SCHOOL	1	4000	4,000.00
234	EBULONGA MIXED SECONDARY SCHOOL	1	3000	3,000.00
235	ST ALBERT'S GIRLS HIGH SCHOOL	2	4000	8,000.00
236	ST IGNATIUS LOYOLA SECONDARY SCHOOL	1	4000	4,000.00
237	BUTERE GIRLS HIGH SCHOOL	1	5000	5,000.00
238	BANJA MIXED SEC SCHOOL	1	3000	3,000.00
239	RAYWER MIXED SECONDARY SCHOOL	1	3000	3,000.00
240	MAKHOKHO SECONDARY SCHOOL	1	3000	3,000.00
241	BUSALI UNION HIGH SCHOOL	1	3000	3,000.00
242	EVOJO PAG	1	3000	3,000.00
243	FRIENDS SCHOOL TANDE	1	4000	4,000.00
244	GOT RACHAR OJODE MIXED	1	3000	3,000.00
245	NYANGULU MIXED SECONDARY SCHOOL	1	3000	3,000.00
246	GENDIA HIGH SCHOOL	1	4000	4,000.00
247	ULUMBI SECONDARY SCHOOL	1	3000	3,000.00
248	ST MARYS UKWALA SEC	1	4000	4,000.00
249	HIGHWAY HIGH SCHOOL	1	3000	3,000.00
250	ST ANNE'S KISOKO GIRLS HIGH SCHOOL	1	4000	4,000.00
251	ALL SAINTS PREPARATORY SCHOOL	1	3000	3,000.00
252	XAVERIAN SECONDARY SCHOOL	1	3000	3,000.00
253	OMUYA MIXED SECONDARY SCHOOL	1	3000	3,000.00
254	ST ANNE'S SECONDARY SCHOOL-OJWANDO	1	4000	4,000.00
255	MISAMBI SECONDARY SCHOOL	1	3000	3,000.00
256	LUORO SECONDARY SCHOOL	1	3000	3,000.00
257	LIBINU HIGH SCHOOL	1	3000	3,000.00
258	ST VINCENT MIXED SECONDARY SCHOOL	1	3000	3,000.00
259	ST JOSEPHINE BAKHITA GIRLS SECONDARY	1	4000	4,000.00
260	KERERI GIRLS' HIGH SCHOOL	1	4000	4,000.00
261	ULWANI MIXED SECONDARY SCHOOL-66 UGUNJA	1	3000	3,000.00
262	MOI GIRLS VOKOLI SECONDARY SCHOOL	1	4000	4,000.00
263	ST JOSEPH HIGH SCHOOL	1	4000	4,000.00

S/NO	NAME OF SCHOOL	no of students	Amount per student	Total
264	ST AUGUSTINE'S MIROGI BOYS HIGH SCHOOL	1	4000	4,000.00
265	ENG. OWITI GIRLS SEC. SCHOOL	1	3000	3,000.00
266	A.I.C CHURO SECONDARY SCHOOL	1	3000	3,000.00
267	ST PAUL'S SIGOMRE SECONDARY SCHOOL	1	4000	4,000.00
268	EBUNAGWE HIGH SCHOOL	1	4000	4,000.00
269	WAMBASA GIRLS'SECONDARY SCHOOL	1	4000	4,000.00
270	DUDI GIRLS HIGH SCHOOL	2	4000	8,000.00
271	GILWATSI SECONDARY SCHOOL	1	3000	3,000.00
272	NYANDIWA MIXED SECONDARY SCHOOL	1	3000	3,000.00
273	NAMBALE BOYS	1	4000	4,000.00
274	ST AGNES GIRLS' HIGH SCHOOL	1	3000	3,000.00
275	ESALWA BOYS HIGH SCHOOL	1	4000	4,000.00
276	ST ANNE'S GIRL'S SEC SCH-KAPKEMICH	1	4000	4,000.00
277	FRIENDS SCHOOL SAMITSI GIRLS	1	4000	4,000.00
278	MUDAVADI GIRLS' HIGH SCHOOL	2	4000	8,000.00
279	ORONGO MIXED SEC.SCHOOL -644-KISUMU	2	3000	6,000.00
280	ORIWO BOYS HIGH -1 KANDIEGE	1	4000	4,000.00
281	ST PAUL'S ERUSUI GIRLS HIGH SCHOOL	1	4000	4,000.00
282	NYAMASARIA SECONDARY SCHOOL	1	3000	3,000.00
283	ST MARY'S NYAMARIMBA GIRLS SEC SCHOOL	1	4000	4,000.00
284	KILUSI MIXED SEC SCHOOL	1	3000	3,000.00
285	MULAHA SECONDARY SCHOOL	1	4000	4,000.00
286	CHRISTIAN SECONDARY SCHOOL	1	3000	3,000.00
287	EBUKOOLO SECONDARY SCHOOL	1	3000	3,000.00
288	ST PETER'S WAGAI MIXED SECONDARY SCHOOL	1	3000	3,000.00
289	ST IGNATIUS MAWEGO GIRLS SECONDARY SCHOOL	1	4000	4,000.00
290	ST.ANNE'S GIRLS SEGA SECONDARY SCHOOL	1	4000	4,000.00
291	RERU AIC SECONDARY SCHOOL-74 NYANGANDE	1	3000	3,000.00
292	NGUNYA MIXED SECONDARY SCHOOL	1	3000	3,000.00
293	NYAKONGO GIRLS' SECONDARY SCHOOL	1	4000	4,000.00
294	NYABERA GIRLS' SECONDARY SCHOOL	1	3000	3,000.00
295	ELCK GRETTA ADULT LEARNING CENTRE	2	4000	8,000.00
296	OBERA BOYS HIGH SCHOOL	2	3000	6,000.00
297	CHIGA SECONDARY SCHOOL	1	3000	3,000.00
298	BWARE SECONDARY SCHOOL	1	4000	4,000.00
299	ST PAUL SECONDARY SCHOOL	1	4000	4,000.00
300	SIDOK SECONDARY SCHOOL	1	3000	3,000.00
301	TENGES BOYS HIGH SCHOOL	1	4000	4,000.00

S/NO	NAME OF SCHOOL	no of students	Amount per student	Total
302	NANYUKI HIGH SCHOOL	1	4000	4,000.00
303	ST ANTONY SEC SCHOLL KAJIMBO	1	4000	4,000.00
304	KOCHOGO HIGH SCHOOL	1	4000	4,000.00
305	GOBEI MIXED SECONDARY SCHOOL	1	3000	3,000.00
306	ST JOHN NGUTU MIXED SECONDARY SCHOOL	3	3000	9,000.00
307	SARETA HIGH SCHOOL	1	4000	4,000.00
308	UYANDO SEC SCHOOL	1	4000	4,000.00
309	SONGO BURU SEC SCHOOL	1	4000	4,000.00
310	ST JOSEPH CHEPTERIT GIRLS	1	4000	4,000.00
311	PROF AYECHO OBUMBA SEC SCHOOL	2	4000	8,000.00
312	KEN OBURA SEC SCHOOL	1	3000	3,000.00
313	ENGINEER GUMBO SEC SCHOOL	1	4000	4,000.00
314	STAREHE BOYS CENTRE	1	5000	5,000.00
315	KAPSOTIK SEC SCHOOL	1	4000	4,000.00
316	BUNDE MIXED SEC SCHOOL	1	3000	3,000.00
317	LIRHANDA GIRLS SEC SCHOOL	1	4000	4,000.00
318	SIAYA TOWNSHIP SEC SCHOOL	1	3000	3,000.00
319	AMBROSE ADEYA ADONGO SEC SCHOOL	1	3000	3,000.00
320	ANGINO MIXED SEC SCHOOL	1	3000	3,000.00
321	MANYATTA HIGH SCHOOL	1	5000	5,000.00
322	OYUGI OGANGO GIRLS SEC SCHOOL	1	3000	3,000.00
323	NGEGE GOT KACHACHA SEC SCHOOL	1	3000	3,000.00
324	EDEVALE TRUST GIRLS SEC SCHOOL	1	5000	5,000.00
325	KETITUI SECONDARY SCHOOL	1	4000	4,000.00
		3160		10,420,000.00

BURSARY COLLEGES AND UNIVERSITIES

S/NO	INSTITUTION	no of students	Amount per student	Total
1	THE KISUMU NATIONAL POLYTECHNIC	92	5,000.00	460,000.00
2	RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	50	5,000.00	250,000.00
3	KISUMU COUNTY TECHNICAL COLLEGE	4	5,000.00	20,000.00
4	KENYA WATER INSTITUTE	2	5,000.00	10,000.00
5	UNITY COLLEGE OF PROFESSIONAL STUDIES	2	5,000.00	10,000.00
6	BUKURA AGRICULTURAL COLLEGE	5	5,000.00	25,000.00
7	NAIROBI AVIATION COLLEGE	5	5,000.00	25,000.00
8	RAILWAY TRAINING INSTITUTE	1	5,000.00	5,000.00
9	AFRICAN INSTITUTE OF RESEARCH AND DEVELOPMENT STUDIES	8	5,000.00	40,000.00
10	SIAYA INSTITUTE OF TECHNOLOGY	2	5,000.00	10,000.00
11	SIANDA VOCATIONAL TRAINING	4	5,000.00	20,000.00
12	WACHARA VOCATIONAL TRAINING CENTERE	9	5,000.00	45,000.00
13	NATIONAL INDUSTRIAL TRAINING AUTHORITY	4	5,000.00	20,000.00
14	BONDO TECHNICAL TRAINING INSTITUTE	5	5,000.00	25,000.00
15	MASENO VOCATIONAL TRAINING CENTER	2	5,000.00	10,000.00
16	THE SIGALAGALA NATIONAL POLYTECHNIC	11	5,000.00	55,000.00
17	ELDORET NATIONAL POLYTECHNIC	10	5,000.00	50,000.00
18	TOM MBOYA LABOUR COLLEGE	10	5,000.00	50,000.00
19	KISUMU ROTARY VOCATIONAL TRAINING CENTER	1	5,000.00	5,000.00
20	BOYANI YOUTH POLYTECHNIC	2	5,000.00	10,000.00
21	KENYA INSTITUTE OF MASS COMMUNICATION	3	5,000.00	15,000.00
22	RIFT VALLEY TECHNICAL TRAINING INSTITUTE	1	5,000.00	5,000.00
23	KENYA INSTITUTE OF SPECIAL EDUCATION	4	5,000.00	20,000.00

24	KENYA COAST NATIONAL POLYTECHNIC	1	5,000.00	5,000.00
25	KENYA UTALII COLLEGE	2	5,000.00	10,000.00
26	JAPAESHA COUNSELLING SERVICES	4	5,000.00	20,000.00
27	KENYA INSTITUTE OF PROFESSIONAL COUNSELLING	2	5,000.00	10,000.00
28	EAST AFRICA INSTITUTE OF CERTIFIED STUDIES LTD	3	5,000.00	15,000.00
29	ELDORET TECHNICAL TRAINING INSTITUTE	5	5,000.00	25,000.00
30	NAIROBI TECHNICAL TRAINING INSTITUTE	2	5,000.00	10,000.00
31	KISUMU INSTITUTE OF COMMUNITY DEVELOPMENT	2	5,000.00	10,000.00
32	MASENO UNIVERSITY	8	5,000.00	40,000.00
33	KENYA TECHNICAL TRAINERS COLLEGE	3	5,000.00	15,000.00
34	KUAP VOCATIONAL SCHOOLS	2	5,000.00	10,000.00
35	COAST INSTITUTE OF TECHNOLOGY	1	5,000.00	5,000.00
36	THE KENYA INSTITUTE OF MANAGEMENT	3	5,000.00	15,000.00
37	THE KENYA INSTITUTE OF MANAGEMENT	1	5,000.00	5,000.00
38	SANG'ALO INSTITUTE OF SCIENCE AND TECHNOLOGY	1	5,000.00	5,000.00
39	EMBU COLLEGE	1	5,000.00	5,000.00
40	NEHEMA INSTITUTE OF SCIENCE AND TECHNOLOGY	1	5,000.00	5,000.00
41	JODAN COLLEGE OF TECHNOLOGY	1	5,000.00	5,000.00
42	KISII NATIONAL POLYTECHNIC	1	5,000.00	5,000.00
43	VOCATIONAL TRAINING CENTER FOR THE BLIND AND DEAF	1	5,000.00	5,000.00
44	MOMBASA AVIATION TRAINING INSTITUTE	1	5,000.00	5,000.00
45	WOTE TECHNICAL TRAINING COLLEGE	1	5,000.00	5,000.00
46	K.P.LC-INSTITUTE OF ENERGY STUDIES AND RESEARCH	1	5,000.00	5,000.00
47	KENAFRIC COLLEGE OF PROFESSIONAL STUDIES	1	5,000.00	5,000.00
48	KENYA INSTITUTE OF SURVEYING AND MAPPING	1	5,000.00	5,000.00
49	DOVE REHABILITATION TRAINING AND COMMUNITY DEV	1	5,000.00	5,000.00
50	MUKIRIA TECHNICAL TRAINING INSTITUTE	1	5,000.00	5,000.00
51	KISUMU MARITIME CENTRE	1	5,000.00	5,000.00

52	SOPHISTICUT BEAUTY AND SCHOOL OF HAIR DERSSING	1	5,000.00	5,000.00
53	FRIENDS COLLEGE KAIMOSI	1	5,000.00	5,000.00
54	KENYA INSTITUTE OF HIGHWAY AND BUILDING TECHNOLOGY	1	5,000.00	5,000.00
55	STAR INSTITUTE OF PROFFESSIONALS LTD	1	5,000.00	5,000.00
56	REGIONAL CENTER FOR MAPPING OF RESOURCES FOR DEV	1	5,000.00	5,000.00
57	WEST KENYA DEAF DEV.GROUP	1	5,000.00	5,000.00
58	SISTERHOOD FOR CHANGE-KMET	1	5,000.00	5,000.00
59	KEVEYE YOUTH POLYTECHNIC	1	5,000.00	5,000.00
60	KENYA MEDICAL TRAINING COLLEGE, KISUMU	10	5,000.00	50,000.00
61	KENYA MEDICAL TRAINING COLLEGE,LAKE VICTORIA	6	5,000.00	30,000.00
62	KENYA MEDICAL TRAINING COLLEGE ,KISII	2	5,000.00	10,000.00
63	KENYA MEDICAL TRAINING COLLEGE ,KURIA	2	5,000.00	10,000.00
64	KENYA MEDICAL TRAINING COLLEGE ,RACHUONYO	2	5,000.00	10,000.00
65	KENYA MEDICAL COLLEGE ,ELDORET	2	5,000.00	10,000.00
66	KENYA MEDICAL TRAINING COLLEGE, BONDO	4	5,000.00	20,000.00
67	KENYA MEDICAL TRAINING COLLEGE, NAIROBI	9	5,000.00	45,000.00
68	KENYA MEDICAL TRAINING COLLEGE, HOMABAY	2	5,000.00	10,000.00
69	KENYA MEDICAL TRAINING COLLEGE, RERA	3	5,000.00	15,000.00
70	THIKA SCHOOL OF MEDICAL AND HEALTH SCIENCE	9	5,000.00	45,000.00
71	KAH-SCHOOL OF MEDICAL SCIENCES	2	5,000.00	10,000.00
72	JOAN SCHOOL OF NURSING	4	5,000.00	20,000.00
73	COMMONWEALTH COLLEGE OF MEDICAL AND RELATED STUDIES	2	5,000.00	10,000.00
74	KENYA MEDICAL TRAINING COLLEGE NAKURU	1	5,000.00	5,000.00
75	NYABONDO MEDICAL TRAINING COLLEGE	1	5,000.00	5,000.00
76	KENYA MEDICAL TRAINING COLLEGE -NYAMIRA	1	5,000.00	5,000.00
77	KENYA MEDICAL TRAINING COLLEGE -CHUKA	1	5,000.00	5,000.00
78	MATIBABU FOUNDATION COLLEGE OF HEALTH SCIENCE	1	5,000.00	5,000.00
79	KENYA MEDICAL TRAINING COLLEGE-MATHARI	1	5,000.00	5,000.00

80	MONAO EDUCATION CENTRE	19	5,000.00	95,000.00
81	EAST AFRICAN EARLY CHILDHOOD DEVELOPMENT AND RESEARCH INSTITUTE	14	5,000.00	70,000.00
82	KOMBEWA E.C.D.E TEACHERS TRAINING COLLEGE	6	5,000.00	30,000.00
83	ST MICHAEL TRINITY ECD COLLEGE	3	5,000.00	15,000.00
84	BURROWS ECDE COLLEGE	4	5,000.00	20,000.00
85	GREAT RAMOGI MODERN EDUCATION	2	5,000.00	10,000.00
86	KICECE TEACHERS TRAINING COLLEGE	14	5,000.00	70,000.00
87	ST MARY'S COLLEGE	3	5,000.00	15,000.00
88	BABY SHINE COLLEGE	1	5,000.00	5,000.00
89	ST FRANCIS TRAINING COLLEGE	1	5,000.00	5,000.00
90	ADC BOYANI ECDE TEACHERS TRAINING COLLEGE	1	5,000.00	5,000.00
91	PAULMARK TRAINING INSTITUTE	1	5,000.00	5,000.00
92	NYANZA COLLEGE OF ECD	1	5,000.00	5,000.00
93	COMPLEX LEARNING CENTRE	1	5,000.00	5,000.00
94	KAPENGURIA SATELLITE COLLEGE	1	5,000.00	5,000.00
95	WARENG TRAINING CENTRE FOR EARLY CHILDHOOD DEVELOPMENT	1	5,000.00	5,000.00
96	ELDORET TEACHERS TRAINING INSTITUTE	1	5,000.00	5,000.00
97	KAREN CHRISTIAN COLLEGE	1	5,000.00	5,000.00
98	ASUMBI TEACHERS COLLEGE	10	5,000.00	50,000.00
99	MURANGA TEACHERS COLLEGE	4	5,000.00	20,000.00
100	KAGUMO TEACHERS TRAINING COLLEGE	2	5,000.00	10,000.00
101	KAIMOSI TEACHERS COLLEGE	3	5,000.00	15,000.00
102	KAANAN INTERNATIONAL COLLEGE	8	5,000.00	40,000.00
103	NAKURU TEACHERS TRAINING COLLEGE	1	5,000.00	5,000.00
104	EREGI TEACHERS TRAINING COLLEGE	3	5,000.00	15,000.00
105	ST JOSEPH'S TEACHERS TRAINING COLLEGE	2	5,000.00	10,000.00
106	ABERDARE TTC	1	5,000.00	5,000.00
107	JANS TEACHERS COLLEGE	4	5,000.00	20,000.00

108	BONDO TEACHERS TRAINING COLLEGE	4	5,000.00	20,000.00
109	NABONGO T.T.C	1	5,000.00	5,000.00
110	KAMAGAMBO ADVENTIST COLLEGE	1	5,000.00	5,000.00
111	MACHAKOS TEACHERS COLLEGE	1	5,000.00	5,000.00
112	TAMBACH T.T.C	1	5,000.00	5,000.00
113	ST PAULS TTC NYABURURU	1	5,000.00	5,000.00
114	MOSORIOT TEACHERS COLLEGE	1	5,000.00	5,000.00
115	UGENYA TEACHERS TRAINING COLLEGE	1	5,000.00	5,000.00
116	LUGARI DIPLOMA TTC	1	5,000.00	5,000.00
117	BARATON TEACHERS TRAINING COLLEGE	1	5,000.00	5,000.00
118	PRESBYTERIAN TEACHERS COLLEGE	1	5,000.00	5,000.00
119	NAROK TEACHERS COLLEGE	1	5,000.00	5,000.00
120	AHERO EVANGELICAL SCHOOL OF THEOLOGY	1	5,000.00	5,000.00
121	CARLILE COLLEGE	1	5,000.00	5,000.00
122	ST PAUL THEOLOGICAL COLLEGE	1	5,000.00	5,000.00
123	ST PHILIPS THEOLOGICAL COLLEGE	1	5,000.00	5,000.00
124	MASENO UNIVERSITY	16	5,000.00	80,000.00
125	KIRIRI WOMEN UNIVERSITY	8	5,000.00	40,000.00
126	ST PAULS UNIVERSITY NAIROBI	3	5,000.00	15,000.00
127	CAMBRIDGE UNIVERSAL COLLEGE	1	5,000.00	5,000.00
128	JARAMOGI OGINGA ODINGA UNIVERSITY	5	5,000.00	25,000.00
129	KENYA COLLEGE OF ACCOUNTANCY UNIVERSITY	9	5,000.00	45,000.00
130	TANGAZA UNIVERSITY	1	5,000.00	5,000.00
131	COOPERATIVE UNIVERSITY OF KENYA	5	5,000.00	25,000.00
132	JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY	39	7,500.00	292,500.00
133	MASENO UNIVERSITY	113	7,500.00	847,500.00
134	MASENO UNIVERSITY	16	7,500.00	120,000.00
135	JARAMOGI OGINGA ODINGA UNIVERSITY	52	7,500.00	390,000.00

136	RONGO UNIVERSITY	15	7,500.00	112,500.00
137	UNIVERSITY OF ELDORET	23	7,500.00	172,500.00
138	MOI UNVERSITY	45	7,500.00	337,500.00
139	THE TECHNICAL UNIVERSITY OF KENYA	17	7,500.00	127,500.00
140	UNIVERSITY OF NAIROBI	51	7,500.00	382,500.00
141	PRESBYTERIAN UNIVERSITY OF EAST AFRICA	1	7,500.00	7,500.00
142	EGERTON UNIVERSITY	20	7,500.00	150,000.00
143	MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECHNOLOGY	48	7,500.00	360,000.00
144	KENYATTA UNIVERSITY	40	7,500.00	300,000.00
145	MOUNT KENYA UNIVERSITY	40	7,500.00	300,000.00
146	TECHNICAL UNIVERSITY OF MOMBASA	17	7,500.00	127,500.00
147	KISII UNIVERSITY	34	7,500.00	255,000.00
148	PWANI UNIVERSITY	10	7,500.00	75,000.00
149	MAASAI MARA UNIVERSITY	12	7,500.00	90,000.00
150	GREAT LAKES UNIVERSITY OF KISUMU	8	7,500.00	60,000.00
151	CHUKA UNIVERSITY	5	7,500.00	37,500.00
152	KIRINYAGA UNIVERSITY	2	7,500.00	15,000.00
153	RIARA UNIVERSITY	1	7,500.00	7,500.00
154	KAG EAST UNIVERSITY	1	7,500.00	7,500.00
155	DAYSTAR UNIVERSITY	1	7,500.00	7,500.00
156	MERU UNIVERSITY OF SCIENCE AND TECHNOLOGY	4	7,500.00	30,000.00
157	MURANG'A UNIVERSITY COLLEGE	3	7,500.00	22,500.00
158	TAITA TAVETA UNIVERSITY COLLEGE	4	7,500.00	30,000.00
159	UNIVERSITY OF KABIANGA	6	7,500.00	45,000.00
160	CATHOLIC UNIVERSITY OF EASTERN AFRICA	4	7,500.00	30,000.00
161	PAN AFRICA CHRISTIAN UNIVERSITY	1	7,500.00	7,500.00
162	ALUPE UNIVERSITY COLLEGE	2	7,500.00	15,000.00
163	TOM MBOYA UNIVERSITY COLLEGE	1	7,500.00	7,500.00

164	LAIKIPIA UNIVERSITY	7	7,500.00	52,500.00
165	MULTIMEDIA UNIVERSITY OF KENYA	8	7,500.00	60,000.00
166	KIBABII UNVIVERSITY	8	7,500.00	60,000.00
167	DEDAN KIMATHI UNIVERSITY	5	7,500.00	37,500.00
168	GRETSA UNIVERSITY	2	7,500.00	15,000.00
169	UNIVERSITY OF EASTERN AFRICA BARATON	6	7,500.00	45,000.00
170	MACHAKOS UNIVERSITY	10	7,500.00	75,000.00
171	GARISSA UNIVERSITY	1	7,500.00	7,500.00
172	KARATINA UNIVERSITY	1	7,500.00	7,500.00
173	UNIVERSITY OF EMBU	3	7,500.00	22,500.00
174	KENYA METHODIST UNIVERSITY	6	7,500.00	45,000.00
175	SOUTH EASTERN KENYA UNIVERSITY	6	7,500.00	45,000.00
176	AFRICA NAZARENE UNIVERSITY	1	7,500.00	7,500.00
177	MARIST INTERNATIONAL UNIVERSITY COLLEGE	1	7,500.00	7,500.00
178	KAIMOSI FRIENDS UNIVERSITY COLLEGE	1	7,500.00	7,500.00
179	KENYA COLLEGE OF ACCOUNTANCY UNIVERSITY	3	7,500.00	22,500.00
180	KABARAK UNIVERSITY	9	7,500.00	67,500.00
181	KAMPALA UNIVERSITY	2	7,500.00	15,000.00
182	STRATHMORE UNIVERSITY	1	7,500.00	7,500.00
183	ZETECH UNIVERSITY	2	7,500.00	15,000.00
184	UZIMA UNIVERSITY COLLEGE	3	7,500.00	22,500.00
		1265		**8,130,000.00**